

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH: CHENNAI

श्री एबी टी. वर्की, न्यायिक सदस्य एवं श्री जगदीश, लेखा सदस्य के समक्ष
BEFORE SHRI ABY T. VARKEY, JUDICIAL MEMBER AND
SHRI JAGADISH, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.161/Chny/2025
निर्धारण वर्ष /Assessment Year: 2017-18

Ayyandurai Selvam,
1/110, Kukkalapatti,
Mecheri,
Salem – 636 453.
[PAN: BKOPS 4272D]

The Income Tax Officer,
Vs. Ward-1(8),
Salem.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by
प्रत्यर्थी की ओर से /Respondent by

: Shri Girish Kumar, Advocate
: Ms. R. Anitha, Addl. CIT

सुनवाई की तारीख/Date of Hearing

: 18.03.2025

घोषणा की तारीख /Date of Pronouncement

: 21.03.2025

आदेश / ORDER

PER JAGADISH, A.M :

Aforesaid appeal filed by the assessee for Assessment Year (AY) 2017-18 arises out of the order of Learned Commissioner of Income Tax, National Faceless Appeal Centre (NFAC), Delhi [hereinafter "CIT(A)"] dated 23.10.2024 in the matter of assessment framed by the Assessing Officer [AO] u/s. 144 of the Income-tax Act,1961 (hereinafter "the Act") on 14.11.2019.

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2. The assessee is an individual, dealing in broiler chickens. The assessee has deposited cash of Rs.33,13,160/- in his saving bank account maintained with Axis Bank in Specified Bank Notes (SBNs), but has not filed return of income for the relevant Assessment Year. The AO issued notices u/s 142(1) of the Act calling for return of income. However, the assessee neither filled return of income in response to the notices nor complied with notices issued during assessment proceeding. As a result, the A.O passed assessment order u/s.144 of the Act, making addition of cash deposit of Rs.33,13,160/- and estimating business income at Rs.20,43,371/-. Aggrieved, the assessee preferred an appeal before Ld. CIT(A) with delay in filling appeal of 66 days. However, the Ld. CIT(A) did not condone the delay and dismissed the appeal ex-parte .

3. The Ld. A.R has contended that sufficient opportunity was not provided to the assessee either before A.O or before Ld. CIT(A) and both the orders have been passed ex-pare and therefore, the case may be remitted back to the A.O for fresh consideration in interest of justice.

4. The Ld. Departmental Representative has relied on the orders of the authorities below.

5. We have heard the rival submissions, and perused the materials available on record. We find that assessment order has been passed Ex- parte and Ld CIT(A) has not admitted the appeal for delay of 66 days in filling appeal. The Ld. A.R has submitted that the Ld. CIT(A) has not decided the issue on merits, therefore the case may be remanded back to the A.O for adjudication on merits. We are of the opinion that keeping in view the principles of natural justice, the assessee be provided with another opportunity of hearing to substantiate his case before the A.O subject to payment of costs of Rs.10,000/-. The same shall be paid by the assessee to Tamil Nadu State Legal Services Authority at Hon'ble High Court of Madras within a period of one month from the date of receipt of this order and produce the receipt before the A.O. Accordingly, we set aside the orders passed by the A.O and the Ld. CIT(A) and remit the matter back to the file of the A.O to adjudicate this appeal afresh in accordance with law. We also direct the assessee to appear before the A.O on the date of hearing without fail and furnish complete details for

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his fresh consideration. In view of the above, the appeal filed by the assessee is allowed for statistical purposes only.

6. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced on 21st March, 2025.

Sd/-
(एबी टी. वर्की)
(**ABY. T. Varkey**)

न्यायिक सदस्य / Judicial Member

Sd/-
(जगदीश)
(**Jagadish**)

लेखा सदस्य / Accountant Member

चेन्नई/Chennai, दिनांक/Dated: 21st March, 2025.

EDN/-

आदेश की प्रतिलिपि अग्रेषित/**Copy to:**

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT, Salem
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF