

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.195/Chny/2025
निर्धारण वर्ष /Assessment Year: 2018-19

Chelladurai Nadar Velsamy,
Old No.24A, New No.4,
Nadu Theru, Keelakaruvankadu,
Kalakad – 627 501
[PAN: APDPV 6358J]

Vs. The Income Tax Officer,
Ward-4,
Tiruvvelveli.

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

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

: Shri R. Venkataraman, C.A
: 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) 2018-19 arises out of the order of Learned Commissioner of Income Tax, National Faceless Appeal Centre (NFAC), Delhi [hereinafter "CIT(A)"] dated 03.09.2024 in the matter of assessment framed by the Assessing Officer [AO] u/s. 147 r.w.s 144 r.w.s 144B of the Income-tax Act,1961 (hereinafter "the Act") on 02.01.2024.

2. There is a delay of 56 days in filing the appeal by the assessee. The assessee has filed condonation petition/affidavit stating the reasons for delay in filing the appeal. We have considered the petition/affidavit of delay in filing the appeal and satisfied that there was sufficient cause for not filing the appeal within the prescribed time limit. Hence, the delay is hereby condoned.

3. The assessee has made cash transaction of Rs.1,09,77,600/- in his bank account, but has not filed return of income for the Relevant Assessment Year. Consequently, the A.O reopened assessment by issuing notice u/s 148 of the Act. In response to notice, the assessee filed return of income declaring total income of Rs. 90,600/-. However, assessee did not respond to notices issued and therefore, the A.O passed assessment order u/s. 147 r.w.s 144 r/w.s 144B of the Act, making an addition of cash deposit of Rs.3,20,000/- and cash withdrawal of Rs.1,06,57,500/-. Aggrieved, the assessee preferred an appeal before Ld. CIT(A). However, the Ld. CIT(A) confirmed the addition, ex parte dismissing the appeal.

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4. The Ld. Counsel for the assessee prayed for setting aside the order of the Assessing Officer for re-adjudication, as the order passed by A.O and Ld CIT(A) are ex parte .

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

6. We have heard the rival submissions, and perused the materials available on record. We find that the A.O as well as Ld. CIT(A) have passed the orders ex parte. 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 his fresh consideration. In view of the above, the appeal filed by the assessee is allowed for statistical purposes only.

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7. 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, Chennai
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF