

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.227/Chny/2025
निर्धारण वर्ष /Assessment Year: 2017-18

Ponnaian Lazar,
D. No.213, Vidhuthalai Nagar,
8th Street, Sunnambhu Kollathur,
Chennai – 600 114.
[PAN: AJGPL 5164P]

Vs. The Income Tax Officer,
Non Corporate Ward-22(1),
Tambaram.

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

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

: Shri Abhishek Murali, C.A (virtual)
: Ms. R. Anitha, Addl. CIT

सुनवाई की तारीख/Date of Hearing

: 24.03.2025

घोषणा की तारीख /Date of Pronouncement

: 26.03.2025

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 27.09.2024 in the matter of assessment framed by the Assessing Officer [AO] u/s. 143(3) of the Income-tax Act,1961 (hereinafter "the Act") on 13.12.2019.

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2. There is a delay of 58 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 is an individual and engaged in selling non judicial stamp paper of Government of Tamilnadu. The assessee has filed return of return of income by declaring total income of Rs. 4,83,240/-. Assessee has deposited cash of Rs. 21,23,300/- in his bank account during demonetization period. The assessee explained the cash deposits as collections from the sale of stamp papers , but the A.O did not accept the assessee's explanation and passed assessment order u/s.143(3) of the Act, making addition of cash deposits of Rs.15,79,510/- u/s. 69 of the Act. Aggrieved, the assessee preferred an appeal before Ld. CIT(A). The Ld. CIT(A) passed order ex-parte confirming the addition as assessee has not find proper evidence along with petition under Rule 46 .

4. The Ld. Authorized Representative (A.R) of the assessee 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 Ld. CIT(A) for fresh consideration in interests of justice.

5. On the other hand, the Ld. Departmental Representative (DR), has relied on the orders of lower authorities.

6. We have heard the rival submissions, and perused the materials available on record. We note the Ld. CIT(A) has passed the orders ex parte as assessee has not made any written submission despite being given several opportunities. 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 Ld. CIT(A) 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 Ld. CIT(A). 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 Ld. CIT(A) to adjudicate this appeal afresh in accordance with law. We also direct the assessee to appear before the Ld. CIT(A) on the date of hearing without fail and furnish complete details for fresh consideration. In view

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of the above, the appeal filed by the assessee is allowed for statistical purposes only.

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

Order pronounced on 26th March, 2025.

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

न्यायिक सदस्य / Judicial Member

Sd/-
(जगदीश)
(**Jagadish**)

लेखा सदस्य / Accountant Member

चेन्नई/Chennai, दिनांक/Dated: 26th 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