

आयकर अपीलिय अधिकरण, 'बी' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL
'B' 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.3193/Chny/2024
निर्धारणवर्ष/Assessment Year: 2009-10

Mr. Balan Sunilkumar, No.321/4, Mohanram Nagar, Mogappair West, Chennai-600 037.	v.	The ITO, Ward-VI (3), Chennai.
[PAN: BDYPS 3425 B]		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)
अपीलार्थी की ओर से/ Appellant by	:	Mr.K. Balaji, Staff
प्रत्यर्थी की ओर से /Respondent by	:	Ms.Gouthami Manivasagam, JCIT
सुनवाईकीतारीख/Date of Hearing	:	12.03.2025
घोषणाकीतारीख /Date of Pronouncement	:	29.04.2025

आदेश / ORDER

PER ABY T. VARKEY, JM:

This is an appeal preferred by the assessee against the order of the Learned Commissioner of Income Tax (Appeals)/Addl./JCIT(A)-1, (hereinafter referred to as "the Ld.CIT(A)"), Vadodara, dated 14.10.2024 for the Assessment Year (hereinafter referred to as "AY") 2009-10.

2. At the outset, it has been brought to our notice that the impugned order of the Ld.CIT(A) is an *ex parte* order. It has been brought to our



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notice that despite seven (7) notices issued by the Ld.CIT(A), the assessee has not responded to it, which led to the passing of the impugned order *ex parte* qua assessee. In this regard, it was brought to our notice that out of seven (7) notices, four (4) notices have been issued during the time of Covid-19 pandemic period and only three (3) notices have been issued at a short interval of three months. Since the assessee was out of the station couldn't respond, which resulted in passing of the *ex parte* order. Therefore, he prays that one more opportunity may be given to the assessee and the assessee undertakes to diligently appear/file relevant documents before the Ld.CIT(A) without fail.

3. Per contra, the Ld.DR doesn't want us to give one more innings to the assessee.

4. We have heard both the parties and perused the material available on record. We note that the assessee had filed his return of income (RoI) on 21.10.2009 declaring total income at Rs.3,33,770/- which was later selected for scrutiny under CASS based on the information of cash deposits of Rs.16,72,738/-. Since the assessee couldn't prove the nature and source of cash deposits, the AO added the entire cash deposits of Rs.16,72,738/- by assessment order dated 29.12.2011. On appeal, the Ld.CIT(A) has dismissed the appeal *ex parte* qua assessee since there was no response from the assessee despite having issued seven (7)



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notices to the assessee. It is noted that out of seven (7) notices, four (4) notices were issued during Covid-19 pandemic period and only three (3) notices were issued between 25.05.2023 and 27.09.2024. The assessee before us stated that he was out of station, so the notices couldn't be served upon him which resulted in dismissal of the appeal and prayed for one more opportunity before the Ld.CIT(A). Considering the overall facts of the case, we are of the view that one more opportunity be granted to the assessee to prove the *nature and source* of cash deposits of Rs.16,72,738/- and therefore, we are inclined to set aside the impugned order of the Ld.CIT(A) and restore the appeal back to the file of the Ld.CIT(A) with a direction to decide the grounds of appeal on merits. The assessee shall file/appear diligently before the Ld.CIT(A) and produce/upload the relevant documents to prove the nature and source of cash deposits and the Ld.CIT(A) to decide the grounds of appeal in accordance to sub-section (6) of section 250 of the Income Tax Act after hearing the assessee.

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

Order pronounced on the 29th day of April, 2025, in Chennai.

Sd/-

(जगदीश)
(JAGADISH)

लेखा सदस्य/**ACCOUNTANT MEMBER**

Sd/-

(एबी टी. वर्की)
(ABY T. VARKEY)

न्यायिक सदस्य/**JUDICIAL MEMBER**



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चेन्नई/Chennai,
दिनांक/Dated: 29th April, 2025.

TLN

आदेश की प्रतिलिपि अग्रेषित /Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT, Chennai / Madurai / Salem / Coimbatore.
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF