

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

श्री यस यस विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष
BEFORE SHRI SS VISWANETHRA RAVI, JUDICIAL MEMBER AND
SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.805/Chny/2025
Assessment Years: 2017-18

G.Krishnamoorthy,
No.95A, Ettayapuram Road,
Kovilpatti, Tuticorin,
Tamil Nadu-628 501.
[PAN: EHLPK3311L)

Income Tax Officer,
Ward-2,
Virudhunagar

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Assessee by
प्रत्यर्थी की ओर से /Revenue by

: Shri Sashank Srivatsan, C.A,
: Ms.Anitha, Addl.CIT

सुनवाई की तारीख/Date of Hearing : 03.06.2025
घोषणा की तारीख /Date of Pronouncement : 11.06.2025

आदेश / ORDER

PER AMITABH SHUKLA, A.M :

This appeal is filed by the assessee against the order bearing DIN & Order No.ITBA / NFAC / S / 250 / 2024-25 / 1073270607(1) dated 04.02.2023 of the Learned Commissioner of Income Tax [herein after "CIT(A), National Faceless Appeal Centre(NFAC), Delhi for the assessment year 2017-18. The reference to the word "Act" in this order hereinafter shall mean the Income Tax Act, 1961 as amended from time to time.

2.0 The only issue raised in the present appeal through its grounds of appeal is regarding the action of the Ld.CIT(A) in confirming the

addition of Rs. 24,36,000/- made by the Ld.AO on account of unexplained cash deposit in the bank account during the demonetization period.

3.0 At the outset, Ld. Counsel for the assessee submitted that the Ld. CIT(A) has confirmed the impugned addition without providing adequate opportunity to the assessee. It was submitted that the assessee is now in possession of all the bank statements which can indicate the genuineness of source of cash. It was submitted that the impugned bank statements could not be presented before the lower authorities on account of their unavailability. The Ld. Counsel accordingly requested that the case be remanded to the Ld. CIT(A) for fresh adjudication with the assurance that all the bank statements etc would be produced for his consideration.

4.0 Per contra, the Ld. DR placed reliance upon the order of lower authorities.

5.0 We have heard rival submissions in the light of material available on records. We have noted that there has been cash deposits in the assessee's bank accounts during the demonetization period and which were added given inadequate filing of bank statements and other evidences before the lower authorities. Both the Ld.AO and the Ld.CIT(A) in their orders recorded that the assessee had failed to provide copies of bank statements in support of its contentions. Transactions like those of cash can be appropriately and adequately explained through

banks statements only. Be that as it may be, we are of the view that in the interest of justice, it would be appropriate to given one last opportunity to assessee and remand the matter back to the Ld.CIT(A) for fresh adjudication of the matter. Accordingly, the Ld.CIT(A) is directed to readjudicate the matter after giving due opportunity of being heard to the assessee. He may obtain a remand report from the Ld.AO if deemed necessary. The Ld.Counsel of the assessee personally assures that due compliances shall be made and all the bank statements shall be provided for perusal and consideration. Accordingly all the grounds of appeal raised by the assessee are allowed for statistical purposes.

6.0 In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced on 11th, June-2025 at Chennai.

Sd/-

(यस यस विश्वनेत्र रवि)

(SS VISWANETHRA RAVI)

न्यायिक सदस्य / Judicial Member

चेन्नई/Chennai, दिनांक/Dated: 11th, June-2025.

KB/-

Sd/-

(अमिताभ शुक्ला)

(AMITABH SHUKLA)

लेखा सदस्य /Accountant Member

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

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