

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

मजनीय श्री मनु कुमर गिरि, न्यायिक सदस्य एवं
मजनीय एस. आर. रघुनथ लेखक सदस्य के समक्ष
BEFORE HON'BLE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER AND
SHRI HON'BLE S.R. RAGHUNATHA, ACCOUNTANT MEMBER

आयकर अपील सं./ ITA Nos.735 & 736/Chny/2025
निर्धारण वर्ष /Assessment Years: 2012-13

Ravi Thiyagarajan,
52, Elango Street,
Mullaivadi,
Attur – 636 102.
[PAN AIZPR 6848J]

The Income Tax Officer,
Vs. Ward-1(6),
Salem.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

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

: Shri A. Tamilamudhan, C.A
: Ms. Gouthami Manivasagam, JCIT

सुनवाई की तारीख/Date of Hearing

: 03.06.2025

घोषणा की तारीख /Date of Pronouncement

: 10.06.2025

आदेश / ORDER

PER MANU KUMAR GIRI (Judicial Member):

Both the appeals by the assessee are arising out of the separate orders of the Commissioner of Income Tax (Appeals), NFAC [CIT(A)], Delhi dated 23.12.2024 in quantum proceedings and dated 07.02.2024 in penalty proceedings u/s 271(1)(b) for the assessment year 2012-2013.



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2. The registry has noted delay of 11 days in filing these appeals. Considering the reasons stated in the affidavit by the Assessee, we condone the delay and treat the reasons as 'sufficient cause' and admit the appeals for adjudication.

3. Brief facts are as under:

The assessee is an individual, did not file his return of income for the A.Y under consideration within the prescribed due dates of the Act. As such, the assessee was non-filer for the said AY. Later, as per the information available to the department, it was found that the assessee has deposited cash amounting to Rs.22,78,200/- in bank account maintained at IDBI bank. The AO has reasons to believe that income chargeable to tax has escaped assessment. Accordingly, notice u/s 148 of the Act was issued on 26.03.2019, to file the ROI, however, the assessee did not comply to the said notice. Subsequently, notices u/s 142(1) of the Act and show cause notices were issued to the assessee calling for the requisite submissions. In response, the assessee filed certain submission before AO. After having considered the information available on record, the AO framed the impugned assessment order u/s 147 r.w.s 144B of the act dated. 29.09.2021, determining the total income of the assessee at Rs. 24,35,870/-, While doing so, the AO



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has made the addition of Rs. 22,78,200/- to the income of the assessee on account of cash deposits as unexplained money u/s 69A of the Act.

Assessee further challenged the orders of assessment u/s 147 r.w.s 144B of the Act before the Id.CIT(A) who reframed from adjudicating the on merits as the assess failed to appear and produce any substantial evidence. Hence, he dismissed the appeal of the assessee for non-prosecution. Although the Id. CIT(A) issued three notices to the assessee, however, the assessee never responded to the same.

Aggrieved, assessee is in appeal before us.

4. Before us, the Ld. Counsel for assessee submitted that the CIT(A), within 12 days has sent the three notices however the same were not looked into by the assessee and as such the necessary compliance could not be made. He further contended that the assessee was in bonafide belief that the appeal proceedings were duly taken by the tax consultant. Therefore, he prayed that the assessee may be provided an adequate and proper representation time to file evidence and documents, if any, to substantiate his explanation regarding addition made u/s 69A of the Act. The Ld. DR stated that the



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assessee is habitual defaulter in appearing before the appellate authority hence no lenient view is to be taken in these cases and prayed for dismissal of appeals.

5. We do concur with the submissions of Ld. Sr. DR however, keeping in mind the substantial justice and principle of natural justice, grant another opportunity of hearing to the assessee before the Id. CIT(A). Accordingly, the impugned orders are set aside and both the appeals are restored back to the file of Ld. CIT(A) for fresh appeal adjudication after affording proper opportunity of hearing to the assessee. The assessee is directed to substantiate his cases with all evidence and documents regarding addition made, if any, forthwith without any fail, failing which Ld.CIT(A) shall be at liberty to proceed with the appeals adjudication as per law. The Id. counsel, who appeared has assured the bench that he will ensure that the assessee will prosecute his cases diligently before the appellate proceedings. If assessee failed to appear before the CIT(A), no lenient view will be taken.



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Ravi Thiyagarajan

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6. In the result, both the appeals filed by the assessee are allowed for statistical purposes.

Order pronounced on 10th day of June, 2025 at Chennai.

Sd/-
(एस. आर. रघुनाथा)
(S.R. Raghunatha)

लेखा सदस्य /Accountant Member

चेन्नई/Chennai, दिनांक/Dated: 10th June, 2025.

EDN/-

Sd/-
(मनु कुमार गिरि)
(Manu Kumar Giri)
न्यायिक सदस्य / Judicial Member

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