

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'C' BENCH, CHENNAI
श्री एस.एस. विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष
Before Shri S.S. Viswanethra Ravi, Judicial Member &
Shri Amitabh Shukla, Accountant Member

आयकर अपील सं./I.T.A. No.778/Chny/2025
निर्धारण वर्ष/Assessment Year: 2011-12

Paramasiva Naidu Muthuvelraj,
New No. 1496, Old No. 13,
16th Main Road, Anna Nagar West,
Chennai 600 040.

Vs. The Income Tax Officer,
Non Corporate Ward 7(3),
Chennai.

[PAN:APGPM5212F]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri N.V. Krishnan, Advocate
प्रत्यर्थी की ओर से/Respondent by : Ms. R. Anita, Addl. CIT
सुनवाई की तारीख/ Date of hearing : 03.06.2025
घोषणा की तारीख /Date of Pronouncement : 17.06.2025

आदेश /O R D E R

PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER:

This appeal filed by the assessee is directed against the order dated 18.07.2023 passed by the Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre [NFAC], Delhi for the assessment year 2011-12.

2. We find that this appeal is filed with a delay of 534 days. The assessee filed an affidavit for condonation of delay stating the reasons.

Upon hearing both the parties and on examination of the said affidavit, we find the reasons stated by the assessee are bonafide, which really prevented in filing the appeal in time. Thus, the delay is condoned and admitted the appeal for adjudication.

3. Brief facts relating to the issue are that the Assessing Officer issued notice under section 148 of the Act requiring the assessee to file his return of income as the assessee has not filed his return of income under section 139 of the Act. The assessee filed his return of income for the AY 2011-12 on 23.10.2018. From bank statement furnished by the assessee, the Assessing Officer noted that there is total cash deposit of ₹.50,51,713/- in his account for the period from 01.04.2010 to 31.03.2011. Since the assessee failed to furnish satisfactory explanation with supporting documentary evidence for the source of cash deposit of ₹.50,51,713/-, the Assessing Officer treated the same as unexplained investments under section 69 of the Act and added to the total income of the assessee.

4. The assessee carried the matter in appeal before the Id. CIT(A). The Id. CIT(A) issued various hearing notices under section 250 of the Act, but, however, the assessee did not comply with any of the notices

issued by the Id. CIT(A). Since the assessee could not file any submissions in support of the grounds raised with documentary evidences, the Id. CIT(A) dismissed the appeal of the assessee.

5. The Id. AR Shri N.V. Krishnan, Advocate submits that non-compliance to the notices issued by the Id. CIT(A) is neither wilful nor deliberate but due to circumstances beyond assessee's control. He submits that the assessee is ready to furnish complete details before the Id. CIT(A), if this Tribunal afford one more opportunity to the assessee. Thus, the Id. AR prayed that, one more opportunity may be afforded to the assessee to pursue his case before the Id. CIT(A).

6. The Id. DR Ms. R. Anita, Addl. CIT opposed the same and drew our attention to para 4 of the impugned order and argued that the Id. CIT(A) afforded ample opportunities to the assessee, but, it was not availed. She vehemently argued that costs of ₹.1,00,000/- may be imposed, in case this Tribunal affords an opportunity by remanding the matter to the file of the Id. CIT(A).

7. Heard both the parties and perused the material on record. We note that the assessment was completed under section 143(3) r.w.s. 147 of the Act dated 31.12.2018. On perusal of the impugned order,

we note that there was no assistance from the assessee to various notices issued by the Id. CIT(A) under section 250 of the Act dated 27.11.2019, 24.12.2019, 29.12.2020, 08.05.2023, 24.05.2023 and 13.06.2023. We note that on being questioned about the specific information including total amount of loan given by the assessee to PMR Educational Trust, the date on which the loan was given, mode of its payments, bank account statements in support of the loan, etc., the assessee could not provide any details during the course of assessment proceedings or before the Id. CIT(A) or before this Tribunal. We find the assistance of assessee is necessary in terms of additions involves under section 69 of the Act. Taking into consideration of the submissions of the Id. AR and the Id. DR and in the interest of justice, we deem it proper to afford one more opportunity and remand the matter to the file of the Id. CIT(A) subject to the condition of payment of ₹.50,000/- in favour of the State Legal Aid Authority, Hon'ble Madras High Court within 30 days from the date of receipt of this order, and the Id. CIT(A) shall satisfy the payment of cost and decide the issue on merits afresh after considering the written submissions/ documentary evidences as may be filed by the assessee

to substantiate his claim in accordance with law. Thus, the grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced on 17th June, 2025 at Chennai.

Sd/-
(AMITABH SHUKLA)
ACCOUNTANT MEMBER

Sd/-
(S.S. VISWANETHRA RAVI)
JUDICIAL MEMBER

Chennai, Dated, 17.06.2025

Vm/-

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant,
2. प्रत्यर्थी/ Respondent,
3. आयकर आयुक्त/CIT, Chennai/Madurai/Coimbatore/Salem
4. विभागीय प्रतिनिधि/DR &
5. गार्ड फाईल/GF.