

आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'D' BENCH, CHENNAI
श्री एस.एस. विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री जगदीश, लेखा सदस्य के समक्ष ।
Before Shri S.S. Viswanethra Ravi, Judicial Member &
Shri Jagadish, Accountant Member

आयकर अपील सं./I.T.A. Nos.1206, 1207, 1208, 1209 & 1210/Chny/2025
निर्धारण वर्ष/Assessment Years: 2012-13, 2013-14, 2014-15, 2015-16 & 2016-17

Gautam Mody,
F-5, 2nd Floor, Jeewan Nagar,
Jungpura, New Delhi 110 014.
[PAN:AANPG1958Q]

Vs. The Income Tax Officer,
Non Corporate Ward 10(1)
Chennai.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri Gautam Mody, assessee
प्रत्यर्थी की ओर से/Respondent by : Shri Vijay Kumar, JCIT
सुनवाई की तारीख/ Date of hearing : 18.06.2025
घोषणा की तारीख /Date of Pronouncement : 25.06.2025

आदेश / O R D E R

PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER:

These five appeals filed by the assessee are directed against separate orders dated 10.11.2023 passed by the Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi for the assessment year 2012-13, orders dated 29.01.2025 for AY 2013-14, 2014-15, and 2016-17 and order dated 28.03.2024 for AY 2015-16.

2. Since, the issues raised in all the appeals are similar based on the same identical facts, with the consent of both the parties, we

proceed to hear all the appeals together and pass consolidated order for the sake of convenience.

3. First, we shall take appeal in ITA No. 1206/Chny/2025 - AY 2012-13 for adjudication.

4. We find that this appeal is filed with a delay of 453 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.

5. The assessee raised 6 grounds of appeal amongst which, the only issue emanates for our consideration as to whether the Id. CIT(A) is justified in confirming the additions made by the Assessing Officer by passing exparte order.

6. We note that according to the Assessing Officer, the assessee made cash deposits of ₹.10,00,000/- in to his savings bank account and paid credit card bills of ₹.22,04,631/- in HDFC Bank and not filed return of income for AY 2012-13. The Assessing Officer issued notice

under section 148 of the Income Tax Act, 1961 [“Act” in short] dated 28.03.2019 and served on the assessee. Subsequently, notice under section 142(1) r.w.s. 129 of the Act dated 21.11.2019 was also issued and served on the assessee. Further, show-cause notice dated 26.11.2019 was also issued to the assessee to furnish details for the cash deposit and credit card payments. Since there was no proper compliance from the assessee, the Assessing Officer treated the cash deposits of ₹.10,00,000/- and credit card payment of ₹.22,04,631/- as income of the assessee and brought to tax. On appeal, since there was no compliance to the hearing notices or filed any written submission with documentary evidences in support of the grounds raised, the Id. CIT(A) dismissed the appeal of the assessee.

7. When the appeal was taken up for hearing, the assessee appeared himself and submits that he was engaged in social activities associated with Centre for Workers Management, New Delhi, working for the labouring poor and workers in the unorganised sector and could not concentrate on his personal matters. He also submits that no remuneration is earned for the social work and the expenses incurred by him towards the social activities get reimbursed by that non-profit organisation. He also submits that there was no sufficient opportunity

afforded for filing the details before the Assessing Officer. The Id. CIT(A) also dismissed the appeal of the assessee solely based on the non-response to hearing notices and non-filing of written submissions with documentary evidence, which was neither intentional nor deliberate, but, circumstances beyond his control. He prayed that one more opportunity may be afforded to substantiate his claim before the Assessing Officer.

8. The Id. DR Shri Vijay Kumar, JCIT opposed the same and drew our attention to para 3 of the impugned order and argued that the Id. CIT(A) afforded ample opportunities to the assessee, but, it was not availed.

9. Heard both the parties and perused the material on record. We note that the assessment was completed under section 147 r.w.s. 144 of the Act dated 16.12.2019. On perusal of the impugned order, we note that there was no assistance from the assessee to the hearing notices issued by the Id. CIT(A). We find the assistance of assessee is necessary in terms of additions made in the assessment order. Taking into consideration of the submissions of the assessee 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 Assessing Officer to consider the explanations and documentary evidences as may be filed by the assessee and decide the issue afresh. Thus, the grounds raised by the assessee are allowed for statistical purposes.

I.T.A. No. 1207/Chny/2025 for AY 2013-14

10. We find that this appeal is filed with a delay of 28 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.

11. We find the issue in AY 2013-14 are similar to the facts and circumstances relevant to AY 2012-13 in ITA No. 1206/Chny/2025, wherein, we have remanded the matter to the file of the Assessing Officer for fresh consideration and, therefore, we hold our findings would be equally applicable to the assessment year under consideration. Thus, the grounds raised by the assessee for AY 2013-14 are allowed for statistical purposes.

I.T.A. No. 1208/Chny/2025 for AY 2014-15

12. We find that this appeal is filed with a delay of 28 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.

13. We find the issue in AY 2014-15 are similar to the facts and circumstances relevant to AY 2012-13 in ITA No. 1206/Chny/2025, wherein, we have remanded the matter to the file of the Assessing Officer for fresh consideration and, therefore, we hold our findings would be equally applicable to the assessment year under consideration. Thus, the grounds raised by the assessee for AY 2014-15 are allowed for statistical purposes.

I.T.A. No. 1209/Chny/2025 for AY 2015-16

14. We find that this appeal is filed with a delay of 332 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.

15. We find the issue in AY 2015-16 are similar to the facts and circumstances relevant to AY 2012-13 in ITA No. 1206/Chny/2025, wherein, we have remanded the matter to the file of the Assessing Officer for fresh consideration and, therefore, we hold our findings would be equally applicable to the assessment year under consideration. Thus, the grounds raised by the assessee for AY 2015-16 are allowed for statistical purposes.

I.T.A. No. 1210/Chny/2025 for AY 2016-17

16. We find that this appeal is filed with a delay of 28 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.

17. We find the issue in AY 2016-17 are similar to the facts and circumstances relevant to AY 2012-13 in ITA No. 1206/Chny/2025, wherein, we have remanded the matter to the file of the Assessing

Officer for fresh consideration and, therefore, we hold our findings would be equally applicable to the assessment year under consideration. Thus, the grounds raised by the assessee for AY 2016-17 are allowed for statistical purposes.

18. In the result, all the appeals filed by the assessee are allowed for statistical purposes.

Order pronounced on 25th June, 2025 at Chennai.

Sd/-
(JAGADISH)
ACCOUNTANT MEMBER

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

Chennai, Dated, 25.06.2025

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.