

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.804/Chny/2025  
निर्धारण वर्ष/Assessment Year: 2017-18

Praveena,  
No. 33/5, Kulakarai 2<sup>nd</sup> Street,  
Poonamallee, Chennai 600 056.

Vs. The Income Tax Officer,  
Non Corporate Ward 8(5),  
Chennai.

**[PAN:CYQPP5147R]**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri Anandd Babunatha, F.C.A.  
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 : 30.06.2025

**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 22.01.2025 passed by the Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre [NFAC], Delhi for the assessment year 2017-18.

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

section 69A r.w.s. 115BBE of the Income Tax Act, 1961 ["Act" in short] by passing exparte order.

3. We note that according to the Assessing Officer, the assessee made cash deposits of ₹.23,00,000/- during demonetization period in the bank account maintained with the Axis Bank, Poonamallee Branch, Chennai and did not file return of income for AY 2017-18. Thus, the Assessing Officer issued notice under section 142(1) of the Act dated 08.01.2018 requiring the assessee to file return of income, but, however, the assessee did not comply with the same. From the bank statement obtained under section 133(6) of the Act, the Assessing Officer noted that the assessee made cash deposits of ₹.23,00,000/- other than cash credit of ₹.32,314/-. The Assessing Officer found the submissions made by the assessee against show cause notice are not acceptable. Further, on perusal of documents on record reveals that the assessee has sold land, which was received by her by settlement deed No. 156/2016 dated 21.11.2016 from her father, situated at Poonamallee Village, Poonamallee, Thiruvallur District for total extent of agricultural land of 49 cents as per survey No. 193/2 (Parts) out of this 15 cents only sold by the assessee vide document No. 744/16 dated 17.02.2016 for a sale consideration of ₹.43,12,500/- and deposited the same in her account No.

916020010474820 of Axis Bank, Poonamallee, Chennai. It is evident from the bank statement that opening balance as on 16.04.2016 was ₹.43,17,887/- upto the date 10.11.2016 & 19.11.2016 balance maintained for ₹.40,97,487/- & ₹.41,41,446/- respectively and there was no self-withdrawals. But cash deposits of ₹.23,00,000/- (in old currency) made by the assessee in the account No. 916010055889727, which was opened in November, 2016 as per bank report. After considering the submissions of the assessee against final show-cause notice dated 03.10.2019, the Assessing Officer observed that the sum stated to have been received from agricultural activity for various years is not acceptable since it is not supported by any documentary evidences. As the assessee could not explain source for the cash deposits and no return of income filed, the Assessing Officer treated the entire cash deposits of ₹.23,00,000/- as unexplained cash credit under section 69A of the Act and assessed income of the assessee. On appeal, the Id. CIT(A) dismissed the appeal of the assessee since the assessee did not comply with the hearing notices or filed any documentary evidences in support of grounds of appeal.

4. The Id. AR Shri Anandd Babunath, F.C.A. submits that non-compliance to the hearing notices issued by the Id. CIT(A) and the

Assessing Officer is neither wilful nor deliberate but due to circumstances beyond assessee's control. He submits that the assessee is an illiterate and not aware of income tax proceedings. Thus, the Id. AR prayed that, one more opportunity may be afforded to the assessee to pursue her case before the Id. CIT(A).

5. The Id. DR Ms. R. Anita, Addl. CIT opposed the same and drew our attention to para 4 at page 6 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 may be imposed, in case this Tribunal affords an opportunity by remanding the matter to the file of the Id. CIT(A).

6. Heard both the parties and perused the material on record. We note that the assessment was completed under section 144 of the Act dated 25.10.2019. 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 involves under section 69A of the Act, further, we note that the Id. AR brought on record an affidavit, wherein, the assessee undertakes to provide the explanations and evidences in support of the grounds raised before the Id. CIT(A). 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 ₹.10,000/- 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 afresh after considering the written submissions/ documentary evidences as may be filed by the assessee to substantiate her claim. Thus, the grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced on 30<sup>th</sup> June, 2025 at Chennai.

Sd/-  
(AMITABH SHUKLA)  
ACCOUNTANT MEMBER

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

Chennai, Dated, 30.06.2025

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.