

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

श्री यस यस विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री जगदीश, लेखक सदस्य के समक्ष
BEFORE SHRI SS VISWANETHRA RAVI, JUDICIAL MEMBER AND
SHRI JAGADISH, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.1204/Chny/2025
निर्धारण वर्ष /Assessment Year: 2017-18

Sugirtharaj Jackson Pal,
C-4 Block Harmony,
RC Prince Gardenia, No.97,
Kalpalayam Red Hills High Road,
Chennai – 600 099.
[PAN: AORPP 5286J]

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

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

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

: Shri G. Akash, Advocate
: Shri Vijay Kumar, JCIT

सुनवाई की तारीख/Date of Hearing

: 17.06.2025

घोषणा की तारीख /Date of Pronouncement

: 30.06.2025

आदेश / ORDER

PER JAGADISH, A.M :

Aforesaid appeal filed by the assessee for Assessment Year (AY) 2017-18 arises out of the order of Learned Commissioner of Income Tax (NFAC), Delhi [hereinafter "CIT(A)"] dated 27.03.2025 in the matter of assessment framed by Ld. Assessing Officer [AO] u/s. 143(3) of the Income-tax Act, 1961 (hereinafter "the Act") dated 06.12.2019.

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2. The assessee deposited cash of Rs. 21,28,000/- in his bank account during the demonetization period relevant to the assessment year. The AO passed an order u/s 143(3) of the Act, and made an addition of Rs.17,48,000/- u/s 69A of the Act. Aggrieved by the said addition, the assessee preferred an appeal before the Ld. CIT(A). However, the Ld. CIT(A) dismissed the appeal *ex-parte* due to non-compliance with the notices issued.

3. The Ld. A.R has contended that sufficient opportunity was not provided to the assessee either before A.O or before Ld. CIT(A) and both the orders have been passed *ex-pare* and therefore, the case may be remitted back to the Ld. CIT(A) for fresh consideration in the interest of justice.

4. The Learned Departmental Representative (Ld. DR) relied on the orders of the lower authorities.

5. We have heard the rival submissions and perused the materials available on record. On perusal of the order of the Ld. CIT(A), we find that the appeal was dismissed *ex-parte* without considering the submissions of the assessee. In view of the above, we are of the opinion that, in the interest of justice and in accordance with the

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principles of natural justice, the assessee should be given one more opportunity to present his case before the Ld. CIT(A). Accordingly, we set aside the orders passed by both the AO and the Ld. CIT(A), and remit the matter back to the file of the Ld. CIT(A) for adjudication *denovo* in accordance with law, after affording reasonable opportunity of hearing to the assessee. The assessee is also directed to appear before the Ld. CIT(A) on the date of hearing and furnish all necessary documents and explanations to support his claim. In view of the above, the appeal filed by the assessee is allowed for statistical purposes only.

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

Order pronounced on 30th day of June, 2025 at Chennai.

Sd/-
(यस यस विश्वनेत्र रवि)
(SS Viswanethra Ravi)
न्यायिक सदस्य / Judicial Member

Sd/-
(जगदीश)
(Jagadish)
लेखा सदस्य / Accountant Member

चेन्नई/Chennai, दिनांक/Dated: 30th June, 2025.

EDN/-

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आदेश की प्रतिलिपि अग्रेषित/Copy to:

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