

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

श्री एबी टी. वर्की, न्यायिक सदस्य एवं श्री जगदीश, लेखा सदस्य के समक्ष  
**BEFORE SHRI ABY T. VARKEY, JUDICIAL MEMBER AND**  
**SHRI JAGADISH, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.1077/Chny/2025  
निर्धारण वर्ष /Assessment Year: 2017-18

Kathirvel,  
226, Santhi Nagar,  
Pothanur, Paramathi Velur,  
Namakkal – 638 181.  
[PAN: AKHPK 2226K]

The Income Tax Officer,  
**Vs.** Ward-2,  
Namakkal.

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

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

: Shri T.S.Lakshmi Venkataraman, FCA  
: Ms. Gouthami Manivasagam, JCIT

सुनवाई की तारीख/Date of Hearing

: 18.06.2025

घोषणा की तारीख /Date of Pronouncement

: 15.07.2025

**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 31.10.2023 in the matter of assessment framed by the Assessing Officer [AO] u/s. 144 of the Income-tax Act, 1961 (hereinafter "the Act") on 27.09.2019.

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2. There is a delay of 473 days in filing the appeal by the assessee. The assessee has filed condonation petition/affidavit stating the reasons that the delay was primarily caused due to a real-time alert, which prevented timely action on the matter. We have considered the petition/affidavit of delay in filing the appeal and satisfied that there was sufficient cause for not filing the appeal within the prescribed time limit. Hence, the delay is hereby condoned.

3. At the outset, the Ld. Authorized Representative submitted that the assessment order in this case has been passed *ex-parte* u/s 144 and the Ld. CIT(A) has also dismissed the appeal *ex-parte*, therefore one more opportunity be granted to the assessee to substantiate his case before the A.O.

4. On the other hand, the Ld. Departmental Representative (DR), relied on the orders of lower authorities and submitted that the orders were passed *ex-parte* as the assessee has been non-compliance with the notices issued.

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

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that the Ld. CIT(A) has confirmed the additions made by the A.O of cash deposits of Rs.10,62,000/- u/s. 69A of the Act, and estimate of business income of Rs. 72,292/-, due to the non-compliance of the notices issued. The assessment order has also been passed *ex-parte*. In our considered opinion, and keeping in view the principles of natural justice, the assessee be provided with another opportunity of hearing to substantiate his case before the A.O subject to payment of costs of Rs.5,000/-. The same shall be paid by the assessee to Tamil Nadu State Legal Services Authority at Hon'ble High Court of Madras within a period of one month from the date of receipt of this order and produce the receipt before the A.O. Accordingly, we set aside the orders passed by the A.O and the Ld. CIT(A) and remit the matter back to the file of the A.O for *denovo* adjudication. We also direct the assessee to appear before the A.O on the date of hearing without fail and furnish complete details for fresh consideration. In view of the above, the appeal filed by the assessee is allowed for statistical purposes only.

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

*Order pronounced on 15<sup>th</sup> day of July, 2025 at Chennai.*

Sd/-  
(एबी टी. वर्की)  
(ABY. T. Varkey)

न्यायिक सदस्य / Judicial Member

चेन्नई/Chennai, दिनांक/Dated: 15<sup>th</sup> July, 2025.

EDN/-

Sd/-  
(जगदीश)  
(Jagadish)

लेखा सदस्य / Accountant 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