

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई  
IN THE INCOME-TAX APPELLATE TRIBUNAL 'A' 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.1316/Chny/2025  
निर्धारण वर्ष/Assessment Year: 2015-16

Subbiah Subramani Venkatesh,  
Old No. 157, New No. 14,  
Sanjeevarayan Koil Street, West  
Mambalam, Chennai 600 021.

Vs. The Income Tax Officer,  
Non Corporate Ward 6(1),  
Chennai.

**[PAN:AVUPS4151M]**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri Hitesh, Advocate for  
Shri D. Anand, Advocate  
प्रत्यर्थी की ओर से/Respondent by : Ms. V. Supraja, Addl.CIT  
सुनवाई की तारीख/ Date of hearing : 16.07.2025  
घोषणा की तारीख /Date of Pronouncement : 18.07.2025

**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 11.03.2025 passed by the Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre [NFAC], Delhi for the assessment year 2015-16.

2. The assessee raised 10 grounds of appeal amongst which, the only issue emanates for our consideration as to whether the Id. CIT(A)

is justified in dismissing the appeal in the given facts and circumstances of the case.

3. Brief facts emanating from record are that the order under section 148A(d) of the Income Tax Act, 1961 ["Act" in short] was passed on 31.03.2022 and notice under section 148 of the Act was issued on 31.03.2022. In response to the notice under section 148 of the Act, the assessee has not filed income tax return. According to the Assessing Officer, the assessee made cash deposit of ₹.77,20,510/- in his bank account of ICICI. There was no compliance to various notices issued under section 142(1) of the Act and show-cause notices issued under section 144/142(1) of the Act. Accordingly, the Assessing Officer treated the cash deposits of ₹.77,20,510/- as unexplained money under section 69A r.w.s. 115BBE of the Act and determined the same as income of the assessee. On appeal, the Id. CIT(A) confirmed the addition made by the Assessing Officer in the absence of any written submissions or documentary evidences in support of the grounds of appeal. On being aggrieved, the assessee is in appeal before the Tribunal.

4. The Id. AR Shri Hitesh, C.A. drew our attention to the statement of facts given in Form 35 and submits that the assessee has contended that he does not have an account in the alleged branch and the assessee deposited only ₹.49,66,445/- in his account held with ICICI Bank. He further submits that the assessee has alleged that based on the incorrect information, the Assessing Officer reopened the case of the assessee and the Id. CIT(A) has not adjudicated upon the specific grounds raised in ground No. 4. Thus, the Id. AR prayed that the matter may be remanded to the file of the Id. CIT(A) for fresh adjudication by affording an opportunity of being heard to the assessee.

5. The Id. DR Ms. V. Supraja, Addl. CIT opposed the same and drew our attention to para 4.1 of the assessment order and argued that the Assessing Officer 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. Having considered the submissions of the Id. AR and Id. DR, we note that the Assessing Officer completed the assessment under

section 147 r.w.s. 144 r.w.s. 144B of the Act by making addition under section 69A of the Act in the absence of explanation with documentary evidences or the assessee filed ROI. We find that there is no assistance from the assessee before the Assessing Officer and the Id. CIT(A). Moreover, we note that in Form 35, under statement of facts, the assessee has stated that he does not have an account in the alleged branch and the assessee deposited only ₹.49,66,445/- in his account held with ICICI Bank. The assessee also raised specific grounds in ground No. 4 before the Id. CIT(A), which was not adjudicated upon, in fact, the assessee could not furnish any written submission or documentary evidence in support of the grounds of appeal challenging the addition. Considering the submissions of the Id. AR and the Id. DR, in the interest of justice, we deem it proper to remand the matter to the file of the Id. CIT(A) subject to the condition of payment of ₹.5,000/- 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 including the issue raised in ground Nos. 3 & 4 after considering the written submissions / documentary evidences as may be filed by the assessee to substantiate his claim and to pass order in

accordance with law. Thus, the grounds raised by the assessee are allowed for statistical purposes.

7. In the result, both the appeals filed by the assessee are allowed for statistical purposes.

Order pronounced on 18<sup>th</sup> July, 2025 at Chennai.

Sd/-  
(AMITABH SHUKLA)  
ACCOUNTANT MEMBER

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

Chennai, Dated, 18.07.2025

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.