

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

श्री मनु कुमार गिरि, न्यायिक सदस्य एवं श्री जगदीश, लेखक सदस्य के समक्ष
BEFORE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER AND
SHRI JAGADISH, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.1359/Chny/2025
निर्धारण वर्ष /Assessment Year: 2015-16

Murugesan Krishnakumar,
No.44/7, Thanirpanthalpalayam,
Manmankalam,
Karur – 639 002.
[PAN: ATSPK 6545R]

The Income Tax Officer,
Vs. Ward-1,
Karur.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

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

: Shri N.V.Lakshmi, Advocate
: Ms. Gouthami Manivasagam, JCIT

सुनवाई की तारीख/Date of Hearing

: 16.07.2025

घोषणा की तारीख /Date of Pronouncement

: 24.07.2025

आदेश / ORDER

PER JAGADISH, A.M :

Aforesaid appeal filed by the assessee for Assessment Year (AY) 2015-16 arises out of the order of Learned Commissioner of Income Tax (NFAC), Delhi [hereinafter "CIT(A)"] dated 07.11.2024 in the matter of assessment framed by the Assessing Officer [AO] u/s. 147 r.w.s 144B of the Income-tax Act,1961 (hereinafter "the Act") on 28.02.2024.

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2. There is a delay of 102 days in filing the appeal by the assessee. The assessee has filed condonation petition/affidavit stating the reasons for delay in filing the appeal. 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. The assessee deposited cash of Rs. 67,90,000/- in his savings bank account maintained with UCO Bank but did not file a return of income for the relevant Assessment Year. Consequently, the A.O. passed an *ex-parte* assessment order, making an addition of Rs.67,90,000/- on account of unexplained cash deposits, as the assessee failed to furnish any details despite being given sufficient opportunities. Aggrieved by the assessment order, the assessee preferred an appeal before Ld. CIT(A). On appeal, the Ld. CIT(A) has issued several notices, but the assessee failed to make any submission to the notices issued and therefore, the Ld. CIT(A) also dismissed the appeal *ex-parte*.

4. 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.

5. The Ld. Departmental Representative has relied on the orders of the authorities below.

6. 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 Ld. CIT(A) has confirmed the addition made by the A.O of cash deposits of Rs.67,90,000/- u/s. 69A of the Act, 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 Ld. CIT(A) 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 Ld. CIT(A). Accordingly, we remit the matter back to the file of the Ld. CIT(A) for *denovo* adjudication. We also direct the assessee to appear before the

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Ld. CIT(A) 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.

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

Order pronounced on 24th day of July, 2025 at Chennai.

Sd/-
(मनु कुमार गिरि)
(Manu Kumar Giri)
न्यायिक सदस्य / **Judicial Member**

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

चेन्नई/Chennai, दिनांक/Dated: 24th July, 2025.

EDN/-

आदेश की प्रतिलिपि अग्रेषित/**Copy to:**

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