

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई।  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**'A' 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.569/Chny/2025  
निर्धारण वर्ष /Assessment Year: 2021-22

Vikram Kumar,  
15, Lakshmi Nagar Extension,  
Vadaperumbakkam,  
Chennai – 600 060.  
[PAN: BJOPK 1906R]

**Vs.** The Dy. Commissioner of  
Income Tax,  
Non Corporate Circle-6(1),  
Chennai.

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

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

: Shri Pradeep Kumar, C.A  
: Shri A.T. Krishnamoorthy, JCIT

सुनवाई की तारीख/Date of Hearing

: 26.06.2025

घोषणा की तारीख /Date of Pronouncement

: 30.07.2025

**आदेश / ORDER**

**PER JAGADISH, A.M :**

Aforesaid appeal filed by the assessee for Assessment Year (AY) 2021-22 arises out of the order of Learned Commissioner of Income Tax (NFAC), Delhi [hereinafter "CIT(A)"] dated 29.08.2024 in the matter of assessment framed by the Assessing Officer [AO] u/s. 143(3) r.w.s 144B of the Income-tax Act, 1961 (hereinafter "the Act") on 27.12.2022.

: - 2 - :

2. There is a delay of 118 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 is an individual and engaged in the business of Stainless steel scrap under the name and style Shri Ram Enterprises. The assessee has filed his return of income declaring total income of Rs.4,98,220/-. The A.O, in the assessment order has made addition on account of profit on bogus purchases of Rs. 1,14,03,831/-. Aggrieved by the addition, the assessee preferred an appeal before the Ld. CIT(A). The Ld. CIT(A) issued three notices during the appellate proceedings, which remained noncomplied with, and therefore passed an *ex-parte* order upholding the assessment order.

4. The Learned Authorized Representative (Ld. A.R.) of the assessee submitted that the assessee could not respond to the notices as the accountant responsible for filing the appeal failed to upload necessary documents and subsequently left the organization. The Ld. A.R.

: - 3 - :

therefore requested that one more opportunity be granted to the assessee to substantiate his case.

5. On the other hand, the Ld. Departmental Representative (DR), has relied on the orders of lower authorities.

6. We have heard the rival submissions, and perused the materials available on record. The A.O in the assessment order has observed that the assessee has not produced stock register, date of purchase, payment and bank details etc., and concluded that the assessee has made bogus purchases to the tune of Rs. 6,33,54,620/-. The A.O accordingly has made addition of 18% of the bogus purchases in the income. The Ld. CIT(A) has dismissed the appeal without any submission from the assessee. We are of the considered opinion that, in view of the principles of natural justice, the assessee be provided another opportunity to present his case 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 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.

:- 4 -:

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

*Order pronounced on 30<sup>th</sup> day of July, 2025 at Chennai.*

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

**न्यायिक सदस्य / Judicial Member**

चेन्नई/Chennai, दिनांक/Dated: 30<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, Chennai
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF