

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.1319/Chny/2025  
निर्धारण वर्ष/Assessment Year: 2017-18

Geetha Selvam,  
No.28, Sengundram, Anna Street,  
Redhills, Chennai 600 052.

Vs. The Income Tax Officer,  
Non Corporate Ward 10(2),  
Chennai.

**[PAN:AVJPG1070A]**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri D. Anand, Advocate  
प्रत्यर्थी की ओर से/Respondent by : Ms. V. Supraja, Addl.CIT  
सुनवाई की तारीख/ Date of hearing : 17.07.2025  
घोषणा की तारीख /Date of Pronouncement : 14.08.2025

**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 06.06.2024 passed by the Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi for the assessment year 2017-18.

2. We find that this appeal is filed with a delay of 249 days. The assessee filed an affidavit for condonation of delay stating the reasons. Upon hearing both the parties and on examination of the said affidavit, we find the reasons stated by the assessee are bonafide, which really

prevented in filing the appeal in time. Thus, the delay is condoned and admitted the appeal for adjudication.

3. The assessee raised 6 grounds of appeal amongst which, the only issue emanates for our consideration as to whether the Id. CIT(A) is justified in confirming the addition in the hands of the assessee *exparte* in the facts and circumstances of the case.

4. Heard both the parties and perused the material available on record. We note that the assessment order dated 05.12.2019 under section 143(3) of the Income Tax Act, 1961 [“Act” in short] has been completed without making any addition, but, however, the Assessing Officer treated the cash deposit of ₹.34,20,360/- as unexplained money under section 69 of the Act. We find no computation of income made to that effect. Thereafter, the Assessing Officer included the computation sheet in 154 proceedings by stating that the said computation sheet was omitted to be included in the assessment order dated 05.12.2019. We find the said order under section 154 of the Act has been challenged before NFAC, Delhi, wherein, the addition is confirmed in the hands of the assessee *exparte*.

5. The Id. AR Shri D. Anand, Advocate submits that the assessee has furnished every detail in respect of cash deposits during demonetization period, but however, not considered by the Assessing Officer and the Id. CIT(A). The Id. AR prayed to remand the matter to the file of the Assessing Officer for fresh verification. The Id. DR Ms. V. Supraja, Addl. CIT did not report any objection in respect of the same. Thus, taking into account the submissions of the Id. AR and the Id. DR and in the interest of natural justice, we remand the matter to the file of the Assessing Officer to decide the issue afresh after considering the submissions/documentary evidences already furnished by the assessee. The assessee is at liberty to file details, if any, to substantiate her claim. Thus, the grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced on 14<sup>th</sup> August, 2025 at Chennai.

Sd/-  
(AMITABH SHUKLA)  
ACCOUNTANT MEMBER

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

Chennai, Dated, 14.08.2025

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.