

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

श्री एबी टी. वर्की, न्यायिक सदस्य एवं श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष
BEFORE SHRI ABY T VARKEY, JUDICIAL MEMBER AND
SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.1448/Chny/2025
Assessment Years: 2017-18

Malaimagam Thiagaraj,
No.6 Bye Pass Road, Rehills,
Chennai-600 052.
[PAN: ADPPT1110L]

Income Tax Officer,
Non-Corp. Circle-10(3),
Chennai.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Assessee by
प्रत्यर्थी की ओर से /Revenue by

: Mr.H.Yeswanthkumar, Advocate,
: Ms.R.Anitha, Addl.CIT.

सुनवाई की तारीख/Date of Hearing

: 16.07.2025

घोषणा की तारीख /Date of Pronouncement

: 20.08.2025

आदेश / ORDER

PER AMITABH SHUKLA, A.M :

This appeal is filed by the assessee against the order bearing DIN & Order No.ITBA / NFAC / S / 250 / 2024-25 / 1074138059(1) dated 06.03.2025 of the Learned Commissioner of Income Tax [herein after "CIT(A), National Faceless Appeal Center[NFAC], Delhi, for the assessment year 2017-18. The reference to the word "Act" in this order hereinafter shall mean the Income Tax Act, 1961 as amended from time to time.

2.0 At the outset the Ld. Counsel for the assessee informed that the Ld. First Appellate Authority has passed an ex-parte order thereby confirming the assessment order u/s 147 r.w.s. 144B / 115BBE dated 18.05.2023 and that the appeal was dismissed for non-compliance to statutory notices. It was pleaded that the non-compliance of the assessee was attributable to compelling personal difficulties and was not intentional. The Ld. Counsel for the assessee pleaded for setting aside the case to Ld.CIT(A) and personally assured that full compliance would now be made to the statutory notices of the Ld. CIT(A).

3.0 Per contra the Ld.DR placed reliance upon the order of lower authorities. It was argued that the assessee is a willful defaulter and deserves no relief.

4.0 We have heard the rival submissions in the light of material available on records. It is trite law that no litigant benefits by non-prosecution of its case. The principal issue involves addition of Rs.1,17,32,700/- u/s 69A qua unexplained cash deposits in bank account and of Rs.7,71,650/- on account of undisclosed business income. We find sufficient force in the pleadings of the assessee as to why it could not make compliance before the Ld.CIT(A). We have noted that the Ld.AO has made the addition on the premise of inadequate and deficient compliance by the assessee. We have also noted that apart from merely harping on the issue of no compliance by the assessee the Ld. CIT(A)

has not touched adequately upon merits of the case. The assessee on its part has been seen asking for adjournments but did not file any details. Be that as it may be in the interest of justice, we set aside the assailed order and remit the matter back to the file of the Ld.CIT(A) for fresh adjudication after giving due opportunity of being heard to the assessee and in accordance with law. The assessee shall make necessary compliances and any deviation would be adversely viewed. **Accordingly, all the grounds raised by the assessee are allowed for statistical purposes.**

5.0 In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced on 20th , Aug-2025 at Chennai.

Sd/-

(एबी टी. वर्की)

(ABY T VARKEY)

न्यायिक सदस्य / Judicial Member

चेन्नई/Chennai, दिनांक/Dated: 20th , Aug-2025.

KB/-

Sd/-

(अमिताभ शुक्ला)

(AMITABH SHUKLA)

लेखा सदस्य /Accountant Member

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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