

आयकर अपीलिय अधिकरण 'ए' न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
'A' BENCH, CHENNAI

BEFORE SHRI SS VISWANETHRA RAVI, JUDICIAL MEMBER AND
SHRI RATNESH NANDAN SAHAY, ACCOUNTANT MEMBER

ITA No. 1913/Chny/2025
(Assessment Year 2013-14)

M/s Arulmigu Ekambaranathar Temple, T.S. No. 2796, Ekambaranathar Sannadhi St., Kanchipuram-631502. PAN No. AAAJA 1794 K	Vs.	I.T.O., Ward-2 (Exemptions), No. 121, Mahatma Gandhi Road, Nungambakkam, Chennai-600034.
Appellant/ Assessee		Respondent/ Revenue

Assessee represented by	None
Department represented by	Ms. Sandhya Rani Kure, JCIT.
Date of hearing	16/09/2025
Date of pronouncement	26/09/2025

PER: RATNESH NANDAN SAHAY, ACCOUNTANT MEMBER:

1. This appeal by the assessee is directed against the order of National Faceless Appeal Centre, Delhi (NFAC)/learned Commissioner of Income Tax (Appeals) [in short, the Id. CIT(A)] dated 26/03/2023 for the Assessment Year (AY) 2013-14 as per ground of appeal on record.
2. At the outset of hearing, we found that no one has appeared on behalf of the assessee, therefore, we decided to hear and dispose of this appeal by hearing the argument of Id. Sr.DR and the material available on record.
3. The Assessing Officer noted in the assessment order that the assessee is a public trust and the assessee-trust has not filed the regular return of income for the assessment year under consideration. As per information available in the

database of the department, the assessee-trust had made a cash deposit of Rs. 64,03,837/- in the bank account maintained by the Trust and also in receipt of rental income of Rs. 5,40,000/- as per the TDS return. Notice under Section 148 of the Income Tax Act, 1961 (in short, the Act) was issued to the assessee asking for filing return of income but in response of notice under Section 148 of the Act, the assessee has neither filed return of income nor reply has been submitted. Other statutory notices were issued by the Assessing Officer to the assessee but the assessee has failed to provide any response. By finding no response of the assessee, the Assessing Officer completed the assessment under Section 147 r.w.s 144 r.w.s. 144B of the Act by making addition of Rs. 64,03,873/- under Section 69A of the Act and the addition on account of rental income.

4. Being aggrieved by the order of Assessing Officer, the assessee preferred appeal before the Id. CIT(A), who vide the impugned order dismissed the appeal of the assessee by holding that the assessee has failed to discharge its onus to substantiate the nature and source of the deposits and rental income. The Id. CIT(A) by relying on the decision of the Hon'ble Supreme Court in the case of CIT Vs Smt. P.K. Noorjahan (1999) 237 ITR 570 (SC) noted that the onus is on the assessee to prove the nature and source of credit and failure to do so empowers the AO to treat such amounts as unexplained income.
5. Further aggrieved by the order of Id. CIT(A) has filed present appeal before this Tribunal.

6. Before us, nobody has appeared to represent the case of assessee. The Id. Sr.DR for the revenue has submitted that the assessee is not serious in pursuing its appeal before the Assessing Officer and the Id. CIT(A). Here also, none has appeared on behalf of assessee to represent its case. Therefore, the assessee deserves no leniency at this stage and the appeal of the assessee may be dismissed with cost.

7. We have considered the submissions of the Id. Sr.DR and find that the assessee has not presented its case before the Assessing Officer on the basis of which the Assessing Officer passed assessment order under Section 144 of the Act. But before the Id. CIT(A), the assessee has submitted its statement of facts on the basis of which, the Id. CIT(A) dismissed the appeal of the assessee. In view of the above facts and circumstances of the case and in view of the principles of natural justice, one more opportunity has to be provided to the assessee being a Trust to defend its case before the Assessing Officer, therefore, we restore the matter back to the file of Assessing Officer to decide the issue afresh by providing adequate opportunity of being heard to the assessee. The assessee is also directed to make necessary compliance before the Assessing Officer and provide all necessary documents and evidences to substantiate its claim. In the result, the grounds of appeal raised by the assessee are allowed for statistical purposes only.

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

Order pronounced in the open court on 26/09/2025.

Sd/-
(SS VISWANETHRA RAVI)
JUDICIAL MEMBER

Sd/-
(RATNESH NANDAN SAHAY)
ACCOUNTANT MEMBER

Chennai, Dated: 26/09/2025

**Ranjan*

Copy to:

1. Assessee
2. Revenue
3. CIT
4. DR
5. Guard File

By order

Sr. Private Secretary, ITAT, Chennai