

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

मजनीय श्री मनु कुमर गिरि, न्यायिक सदस्य एवं
मजनीय एस. आर. रघुनथ लेखक सदस्य के समक्ष
BEFORE HON'BLE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER AND
SHRI HON'BLE S.R. RAGHUNATHA, ACCOUNTANT MEMBER

आयकर अपील सं./ ITA No.2053/Chny/2025
निर्धारण वर्ष /Assessment Year: 2018-19

Claret Monica,
No.11, Lakshmi Gardens,
Akkasamy Madam Street,
Padmininagar,
Pondicherry – 605 012.
PAN: AMWPM 1260A

The Income Tax Officer,
Vs. International Taxation Ward-1(2),
Chennai.

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

अपीलार्थी की ओर से/ Appellant by

: Shri Girish Kumar.S, Advocate for
Shri S. Sridhar, Advocate

प्रत्यर्थी की ओर से /Respondent by

: Ms. R. Anitha, Addl. CIT

सुनवाई की तारीख/Date of Hearing

: 16.09.2025

घोषणा की तारीख /Date of Pronouncement

: 18.09.2025

आदेश / ORDER

PER MANU KUMAR GIRI (Judicial Member):

The captioned appeal filed by the assessee is directed against order of the Ld. Commissioner of Income Tax (Appeal)/NFAC, Delhi ['CIT(A)' in short] dated 20.06.2025 for Assessment Year 2018-19.

2. The brief facts of the case are that the Assessing Officer (A.O.) passed an *ex-parte* order u/s. 147 r.w.s 144 of the Income-tax Act,



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1961 (hereinafter “the Act”) dated 09.05.2024, assessing the total income at Rs.85,32,851/- by treating the cash deposits as unexplained cash credits u/s. 68 of the Act. Aggrieved by the said order, the assessee preferred an appeal before the Ld. CIT(A). The Ld. CIT(A), however, observed that the assessee failed to respond to the notices issued and also failed to furnish any documentary evidence in support of her contentions. Accordingly, the Ld. CIT(A) dismissed the appeal of the assessee and upheld the order of the A.O.

3. Aggrieved, assessee is in appeal before us.

4. Before us, the Ld. Counsel for assessee submitted that the assessee may be given more chance to adduce evidence and submission. The Ld. D.R relied upon the order of the Id.CIT(A) and pleaded for the dismissal of the appeal.

5. Though we some extent concur with the submissions of Ld. DR, however, keeping in mind the natural justice, we are of the view that the assessee may be granted opportunity to file submissions and evidence. Accordingly, the impugned order is set aside and the appeal is restored back to the file of the A.O for hearing on merits subject to cost of Rs.5,000/- (Rupees Five Thousand) which shall be deposited



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by the assessee within '30' days from the date of receipt of this order to 'Tamil Nadu State Legal Services Authority' at Hon'ble High Court of Madras. The proof of the same will be furnished by the Assessee before the AO whose shall proceed for hearing the *denovo* assessment on merits after affording proper opportunity of hearing to the assessee. The assessee is directed to substantiate her case with all evidence and documents, if any, forthwith without any fail, failing which AO shall be at liberty to proceed with the assessment proceedings on merits as per law. Legal issues are open. The Id. AR of the assessee also assured us that the assessee will prosecute the case diligently before the authorities.

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

Order pronounced on 18th day of September, 2025 at Chennai.

Sd/-

(एस. आर. रघुनाथा)
(S.R. Raghunatha)

लेखा सदस्य / Accountant Member

Sd/-

(मनु कुमार गिरि)
(Manu Kumar Giri)

न्यायिक सदस्य / Judicial Member

चेन्नई/Chennai, दिनांक/Dated: 18th September, 2025.

EDN/-



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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