

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.2194/Chny/2025
निर्धारण वर्ष /Assessment Year: 2017-18

Revathi Borewells,
C/o. C. Ravikumar,
D.No.2D/5, Thailambigai Nagar,
Street No.4, Thondikaradu,
Tiruchengode,
Namakkal District – 637 211.
PAN: AAMFR 0916L

The Income Tax Officer,
Vs. Ward-1,
Tiruchengode.

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

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

: Shri G. Akash, Advocate
: Shri Nishanth Rao, JCIT

सुनवाई की तारीख/Date of Hearing

: 23.10.2025

घोषणा की तारीख /Date of Pronouncement

: 30.10.2025

आदेश / ORDER

PER JAGADISH, A.M :

Aforesaid appeal filed by the assessee for Assessment Year (AY) 2017-18 arises out of the order of Learned Commissioner of Income Tax (NFAC), Delhi [hereinafter "CIT(A)"] dated 04.12.2023 in the matter of assessment framed by the Assessing Officer [AO] u/s.

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147 r.w.s 144 r.w.s 144B of the Income-tax Act,1961 (hereinafter “the Act”) on 26.03.2022.

2. There is a delay of 544 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 a firm and has not filed the return of income for the relevant assessment year. The A.O on the basis of information that the assessee had made cash deposits of Rs.1,01,83,100/- into its current account, reopened the assessment by issuing notice u/s. 148 of the Act. The A.O thereafter completed the assessment u/s. 147 of the Act, made addition u/s. 69A of the Act assessing total income of Rs.1,01,83,100/- as the assessee had failed to explain the cash deposits. Aggrieved, the assessee preferred an appeal before the Ld. CIT(A) However, the Ld. CIT(A) dismissed the appeal ex-parte as the assessee failed to comply with the notices issued.

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4. The Learned Authorized Representative (Ld. A.R) contended that the A.O and the Ld. CIT(A) passed orders *ex-parte* without giving sufficient opportunity to substantiate its case. It was therefore submitted that one more opportunity may be granted to the assessee to present her case before the A.O.

5. The Learned Departmental Representative (Ld. D.R) relied on the orders of the lower authorities and requested that the appeal be dismissed.

6. We have heard the rival submissions and perused the materials available on record. We find that the A.O and Ld. CIT(A) passed orders *ex-parte* as the assessee did not respond to the notices issued and failed to furnish requisite details. It is noted that the assessee has been negligent in pursuing the matter both before the A.O and the Ld. CIT(A). However, keeping in view the principles of natural justice, we are of the opinion that one more opportunity should be granted to the assessee to substantiate its case before the A.O. Accordingly, we set aside the impugned order and remit the matter back to the file of the A.O for *denovo* assessment in accordance with law, after affording reasonable opportunity of being heard to the assessee. The assessee is also directed to comply with all the notices issued by the A.O and

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furnish all relevant details for fresh consideration. In view of the above, the appeal filed by the assessee is allowed for statistical purposes only.

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

Order pronounced on 30th day of October, 2025 at Chennai.

Sd/-
(एबी टी. वर्की)
(ABY. T. Varkey)

न्यायिक सदस्य / Judicial Member

Sd/-
(जगदीश)
(Jagadish)

लेखा सदस्य / Accountant Member

चेन्नई/Chennai, दिनांक/Dated: 30th October, 2025.

EDN, Sr. P.S

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