

आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई।  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**'D' 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.2679/Chny/2025  
निर्धारण वर्ष /Assessment Year: 2010-11

Sengottayan Selvakumar,  
2-21A, Rajapalayam,  
Karkoodalpatty Post,  
Rasipuram,  
Namakkal – 636 202.  
PAN: CBQPS 3155R

**Vs.** The Income Tax Officer,  
Ward-1,  
Namakkal.

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

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

: Shri T.S.Lakshmi Venkatraman, FCA  
: Shri R. Raghupathy, Addl. CIT

सुनवाई की तारीख/Date of Hearing

: 20.11.2025

घोषणा की तारीख /Date of Pronouncement

: 04.12.2025

**आदेश / ORDER**

**PER JAGADISH, A.M :**

Aforesaid appeal filed by the assessee for Assessment Year (AY) 2010-11 arises out of the order of Learned Commissioner of Income Tax (NFAC), Delhi [hereinafter "CIT(A)"] dated 30.01.2025 in the matter of assessment framed by the Assessing Officer [AO] u/s. 144 r.w.s 147 of the Income-tax Act,1961 (hereinafter "the Act") dated 17.12.2018.

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2. The assessee has made cash deposits of Rs. 34,00,000/- in his bank account maintained with ICICI Bank Ltd., Namakkal but has not filed return of income for the relevant A.Y. The AO therefore reopened assessment, and passed order *ex-parte* u/s.144 r.w.s 147 of the Act, making addition u/s. 69A of the Act at Rs.34,00,000/-, as the assessee failed to explain the source of funds for transactions reflected in his bank account. Aggrieved, the assessee preferred an appeal before Ld. CIT(A). The Ld. CIT(A) has confirmed the addition as the assessee had failed to comply with the notices issued and did not file any specific details regarding cash deposits in his bank account.

3. The Ld. Authorized Representative (A.R.) for the assessee has contended that adequate opportunity was not provided to furnish the required details either before the A.O. or before the Ld. CIT(A). It was therefore prayed that, in the interests of justice, one more opportunity may be granted to substantiate the assessee's his claim before the A.O.

4. On the other hand, the Ld. Departmental Representative (DR), has relied on the orders of lower authorities.

5. We have heard the rival submissions and perused the materials available on record. We find that the A.O as well as Ld. CIT(A) passed orders *ex-parte* as the assessee did not respond to the notices issued and failed to furnish requisite details in respect of the cash deposits made in his bank account. It is further observed 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 his 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 furnish all relevant details for fresh consideration. In view of the above, the appeal filed by the assessee is allowed for statistical purposes only.

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

*Order pronounced on 04<sup>th</sup> day of December, 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: 04<sup>th</sup> December, 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