

आयकर अपीलीय अधिकरण 'डी' न्यायपीठ, चेन्नई।
**IN THE INCOME TAX APPELLATE TRIBUNAL
'D' BENCH: CHENNAI**

माननीय श्री मनु कुमार गिरि, न्यायिक सदस्य एवं
माननीय एस. आर. रघुनाथा, लेखा सदस्य के समक्ष
**BEFORE HON'BLE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER
AND
HON'BLE SHRI S.R. RAGHUNATHA, ACCOUNTANT MEMBER**

आयकर अपील सं./ ITA Nos.3035 Chny/2025
निर्धारण वर्ष /Assessment Year: 2016-17

VIMALA,
Villa 25, MIMS Ardendale,
Phase-2, Kannamangala,
Bengaluru, Karnataka

Vs. ITO, Non Corporate Ward-15(5),
Chennai,
Chennai-Wanaparthi Block,
No. 121, Mahatma Gandhi Road,
Nungambakkam,
Chennai-600034

[PAN: AGXPV 2704 K]
(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

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

: Mr. R. Venkataraman, CA
: Mr. ARV Sreenivasan, CIT

/Respondent/Revenue by
सुनवाई की तारीख/Date of Hearing
घोषणा की तारीख /Date of
Pronouncement

: 16.12.2025
: 19.12.2025

आदेश / O R D E R

PER MANU KUMAR GIRI (Judicial Member):

The captioned appeal filed by the assessee is directed
against order of the Ld. Commissioner of Income Tax (Appeals)
['CIT(A)' in short] dated 14.08.2025 for the AY (2016-17).



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2. Brief facts of the case are that the Id.CIT (A) upheld the order passed by the Assessing Officer dated 14.12.2018 under Section 143(3) by making an addition of cash deposit of Rs.24,12,000/- in two bank accounts and treated as unexplained income under Section 68 of the Income Tax Act.

3. During appellate proceedings, the Ld.CIT(E), however, observed that the assessee had neither complied with the notices issued nor filed any documentary evidences in support of its contentions. In view of the above, the Id.CIT(E) passed an ex-parte order and dismissed the appeal of the assessee on merits.

4. Aggrieved by the order of Id.CIT(E), the Assessee has filed this captioned appeal before this Tribunal.

5. The Ld. Counsel for Assessee submitted that the notice of hearing issued by the Id. CIT(E) was not received by the assessee. He further prayed for last opportunity before the Id.CIT(A) to adduce the explanation and evidence to substantiate the cash deposits in the bank accounts.



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6. Per contra, the Ld. DR Mr.ARV Sreenivasan, CIT has relied upon the order of the Ld.CIT(E) and pleaded for the dismissal of the appeal on the ground that the Assessee neither appeared nor adduced relevant evidence/documents with regard to the addition sustained by the CIT (A).

7. We have heard the rival submissions and gone through the order of the Id.CIT(A). We are of the considered opinion that in the interest of justice, the Assessee should be given last opportunity to appear and file the relevant evidence/documents to substantiate the addition of cash deposit before the Ld. CIT (A) in its appellate proceedings. Accordingly, the impugned order is set aside and the appeal is restored back to the file of Ld. CIT(A) for hearing on merits subject to cost of Rs.2,000/- (Rupees Two thousand) which shall be deposited preferably 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 Ld.CIT(A) whose shall proceed for hearing the aforesaid appeal on merits after affording proper opportunity of hearing to the assessee. The assessee is directed to substantiate its case



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with all evidence and documents, if any, forthwith without any fail, failing which Ld.CIT(E) shall be at liberty to proceed with the aforesaid appeal on merits as per law.

8. In the result, appeals filed by the assessee is allowed for statistical purpose.

Order pronounced on 19 day of December, 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: 19December, 2025.

SNDP/- Sr. PS

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