

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

सुश्री पदमावती यस, लेखक सदस्य एवं श्री मनु कुमार गिरि, न्यायिक सदस्य के समक्ष
BEFORE MS. PADMAVATHY.S, ACCOUNTANT MEMBER AND
SHRI MANU KUMAR GIRI, JUDICIAL MEMBER

आयकर अपील सं./ITA No.3381/Chny/2025
निर्धारण वर्ष /Assessment Year: 2012-13

Krishnan Rajaraman,
47, 1st Cross, Rainbow Nagar,
Venkata Nagar,
Puducherry – 605011.
PAN: ADEPR 9810J

The Income Tax Officer,
Vs. Ward-2,
Puducherry.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

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

: None
: Ms. Gouthami Manivasagam, Addl. CIT

सुनवाई की तारीख/Date of Hearing
घोषणकी तारीख /Date of Pronouncement

: 21.01.2026
: 28.01.2026

आदेश / O R D E R

PER PADMAVATHY.S, A.M.:

This appeal by the assessee is against the order of the Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre (NFAC), Delhi, (in short "CIT(A)") passed u/s. 250 of the Income Tax Act, 1961 (in short "the Act") dated 26.07.2024 for Assessment Year (AY) 2012-13.

2. The A.O received information that the assessee has cash deposits in bank amounting to Rs.31,50,000/-. Therefore, the A.O reopened the assessment by issuing notice u/s. 148 of the Act. The A.O completed the

:- 2 -:

assessment u/s. 147 of the Act r.w.s 144 of the Act by adding the entire cash deposit as unexplained. Aggrieved, the assessee filed further appeal before the CIT(A). The assessee did not respond to the notices issued by the CIT(A) and the CIT(A) upheld the order of the A.O ex-parte. The assessee is in appeal before the Tribunal against the order of the CIT(A).

3. There is a delay in filing the appeal before us and the assessee has made application for condonation. Having heard the Id DR and the petition of the assessee we are of the view that there is a reasonable and sufficient cause for the delay in filing the appeal before the Tribunal. Therefore following the Hon'ble Supreme Court decision in the case of Collector, Land Acquisition Vs. MST.Katiji & Ors., (167 ITR 471) (SC) we condone the delay in filing the appeal and admit the appeal for adjudication.

4. None appeared for the assessee and we heard the Id DR. The assessee has made written submissions stating that –

“I respectfully submit the following explanation in connection with the additions made during the assessment, pertaining to the cash deposits in my bank account. I am a retired Government School Teacher, having served in the Department of Education, Government of Puducherry, for a period of approximately 39 years from 18.06.1966 to 31.05.2005. Upon my retirement, I received my retirement benefits, which included gratuity, the commuted value of pension, General Provident Fund GPF, leave encashment, and a monthly pension.

These amounts were sanctioned by the Directorate of Accounts and Treasuries, Government of Puducherry, and paid through cheques. As per government procedures at the time, the cheques were not account payee but bearer cheques, and an officer from the department accompanied me to the bank for enashment. The total amount was received legally and constitutes exempt or non taxable income under various provisions of the Income Tax Act 1961.

The Pension Payment Order PPO number issued to me is 16797, which confirms my eligibility and receipt of the above mentioned benefits. The cash deposits were primarily made from amounts that had already been withdrawn from the bank, as I was initially considering investing the funds

:- 3 :-

in local cooperative society. However, due to personal preferences and advice received, I decided not to proceed with the FD and therefore redeposited the funds into my savings account. These transactions are circular in nature, consisting of withdrawals and subsequent redeposits. All the funds involved originate from my retirement benefits. Additionally, certain amounts that had been lent to my son were returned in cash, and those amounts were deposited accordingly.

Further, I would like to bring to your kind attention that the Income Tax Department has already recovered some amount from my bank accounts. An amount of 197900 was recovered from my Axis Bank savings account number 919010081419241 via demand draft number 92777. Additionally, an amount of 684000 was recovered from my Axis Bank fixed deposit account number 92104005172304 through demand draft number 92794. As these amounts pertain to the same issue and were recovered without final resolution, I respectfully request that these amounts may kindly be refunded to me at the earliest.”

5. In the light of the above submissions and considering the fact that the assessee being super senior citizen we are inclined to give one more opportunity to the assessee to represent the case properly before the lower authorities in interest of natural justice and fair play. Accordingly we remit the appeal back to the AO for consideration of the impugned issue afresh by calling for relevant details to decide in accordance with law. The assessee is directed to submit the required details and cooperate with assessment proceedings. It is ordered accordingly.

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

Order pronounced on 28th day of January, 2026 at Chennai.

Sd/-
(मनु कुमर गिरि)
(Manu Kumar Giri)

न्यायिक सदस्य / Judicial Member

Sd/-
(पदमवती यस)
(Padmavathy.S)

लेखा सदस्य /Accountant Member

चेन्नई/Chennai, दिनांक/Dated: 28th January, 2026.

EDN, Sr. P.S

:- 4 -:

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