

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

श्री एबी टी. वर्की, न्यायिक सदस्य एवं सुश्री पदमावती यस, लेखक सदस्य के समक्ष
BEFORE SHRI ABY T. VARKEY, JUDICIAL MEMBER AND
MS. PADMAVATHY.S, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No. 3645/Chny/2025
निर्धारण वर्ष /Assessment Year: 2020-21

Balamurugan Anniyammal,
65C, Railway Road, Kanchipuram,
Tamil Nadu-631501
PAN: AXZPA 4087 F

The Income Tax Officer,
Vs. Ward 1 Kanchipuram,

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

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

: Mr. N. Arjun Raj, Advocate
: Dr. M.D. Vijay Kumar, JCIT

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

: 17.02.2026
: 25.02.2026

आदेश / ORDER

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 06.10.2025 for Assessment Year (AY) 2020-21.

2. The assessee is an individual and did not file the return of income. The assessing officer (AO) reopened the assessment for the reason that during the year under consideration the assessee has entered into substantial financial transactions. The AO reopened the assessment under section 148 after passing

order under section 148A(d) of the act. The assessee filed the return of income in response to notice under section 148. However since the assessee could not properly substantiate the source for cash deposit made the AO made an addition to the tune of Rs.60,37,505/- by estimating a profit of 8% on the turnover reported as per the GST return. Aggrieved, the assessee filed further appeal before the CIT(A). The assessee did not respond to the notices issued, the CIT(A) dismissed the appeal ex-parte . The assessee is in appeal before the tribunal against the order of the CIT(A).

3. We heard the parties and perused the material on record. The Ld. AR submitted that the assessee is from a rural area and does not have any technical knowledge to access computers. The Ld. AR further submitted that the assessee therefore is completely dependent on counsel with regard to income tax matters who did not handle assessee's case properly. Accordingly the Ld. AR submitted that the assessee did not appear before the AO as well as CIT(A). The Ld. AR accordingly, prayed that the assessee be given one more opportunity be given to represent the case properly before the lower authorities. Considering the facts and circumstances unique to the assessee's case, we are inclined to give one more opportunity to the assessee by remitting the appeal back to the CIT(A). The CIT(A) is directed to consider the impugned issue on merits afresh by calling for necessary details and decide the case in accordance with law. The assessee is directed to file the relevant documents in support of the impugned additions made by the AO and cooperate with appellate proceedings without seeking unnecessary adjournments. It is ordered accordingly.

4. Since we have remitted the appeal back to the CIT(A) for fresh consideration the legal contentions raised by the assessee have become academic and left open accordingly.

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

Order pronounced on 25th day of February, 2026 at Chennai.

Sd/-
(एबी टी. वर्की)
(ABY. T. Varkey)

न्यायिक सदस्य / Judicial Member

Sd/-
(पदमव्रती यस)
(Padmavathy.S)

लेखा सदस्य /Accountant Member

चेन्नई/Chennai, दिनांक/Dated: 25th February, 2026.

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