

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई  
IN THE INCOME-TAX APPELLATE TRIBUNAL 'A' BENCH, CHENNAI  
श्री एस.एस. विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री एस.आर. रगुनाथा, लेखा सदस्य के समक्ष  
Before Shri S.S. Viswanethra Ravi, Judicial Member &  
Shri S.R. Raghunatha, Accountant Member

आयकर अपील सं./I.T.A. No.3124/Chny/2025  
निर्धारण वर्ष/Assessment Year: 2017-18

M/s. Mithilesh Fabrics,  
No. 19, Elango Nagar, 3<sup>rd</sup> Street,  
Backside Sanat Theatre,  
Tirupur 641 602.

**[PAN: ABBFM7917J]**

Vs. The Income Tax Officer,  
Ward 1(1),  
Tirupur.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri H. Yeshwanth Kumar, Advocate  
प्रत्यर्थी की ओर से/Respondent by : Ms. T. Mythili, JCIT  
सुनवाई की तारीख/ Date of hearing : 03.02.2026  
घोषणा की तारीख /Date of Pronouncement : 10.03.2026

**आदेश /O R D E R**

**PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER:**

This appeal filed by the assessee is directed against the order dated 22.07.2025 passed by the Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre [NFAC], Delhi for the assessment year 2017-18.

2. We find that this appeal is filed with a delay of 35 days. The assessee filed an affidavit for condonation of delay stating the reasons. Upon hearing both the parties and on examination of the said affidavit, we find the reasons stated by the assessee are bonafide, which really

prevented in filing the appeal in time. Thus, the delay is condoned and admits the appeal for adjudication.

3. The assessee raised 13 grounds of appeal amongst which only issue emanates for our consideration as to whether the Id. CIT(A) is justified in confirming the addition made by the Assessing Officer under section 69A of the Income Tax Act, 1961 ["Act" in short] ignoring the submissions made by the assessee vide its letter dated 19.07.2025 in the facts and circumstances of the case.

4. At the outset, we note that the assessee is a firm and no return of income filed. The Assessing Officer found cash deposit as well as withdrawals in current account and accordingly, notice dated 26.03.2021 under section 148 of the Act has been issued. The assessee filed return of income declaring a total income of ₹.1,21,160/- in response to notice under section 148 of the Act and the Assessing Officer, by issuing notice under sections 143(2) and 142(1) of the Act, held that no explanation in respect of the cash deposits of ₹.1,85,59,072/- furnished by the assessee and accordingly added the same to the total income of the assessee under section 69A of the Act vide his order dated 24.03.2022 passed under section 147 r.w.s. 144B of the Act. Aggrieved by the order the

Assessing Officer, the assessee preferred an appeal before the Id. CIT(A) and the Id. CIT(A) confirmed the order of the Assessing Officer.

5. The Id. AR Shri H. Yeshwanth Kumar, Advocate submits that the Id. CIT(A) failed to consider the submissions filed by the assessee vide letter dated 19.07.2025 and prayed to remand the matter to the file of the Id. CIT(A).

6. The Id. DR Ms. T. Mythili, JCIT reported no objection.

7. After hearing both the parties, we note that the assessee filed written submissions dated 19.07.2025 vide ITBA portal, which is at page 4 to 52 of the paper book. Further, we find the acknowledgement dated 19.07.2025 placed at page 2 & 3 of the paper book. On perusal of the same, we note that the assessee filed written submissions along with Annexure, but, however, not considered by the Id. CT(A) in the impugned order. Further, on perusal of the impugned order, we note that the Id. CIT(A) considered only written submissions as filed along with grounds of appeal, but not the written submissions filed on 19.07.2025. Therefore, we find force in the arguments of the Id. AR that no consideration was given to the written submissions as filed on 19.07.2025, which is on record from pages 4 to 52 of the paper book along with acknowledgement placed at pages 2 & 3 of the paper book. Thus, we deem it proper to

remand the matter to the file of the Id. CIT(A) for fresh consideration and to pass order in accordance with law by taking into consideration the written submissions dated 19.07.2025. The assessee is at liberty to file evidence, if any, before the Id. CT(A) for his consideration. Thus, the grounds raised in the grounds of appeal by the assessee are allowed for statistical purposes.

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

Order pronounced on 10<sup>th</sup> March, 2026 at Chennai.

Sd/-  
(S.R. RAGHUNATHA)  
ACCOUNTANT MEMBER

Sd/-  
(S.S. VISWANETHRA RAVI)  
JUDICIAL MEMBER

Chennai, Dated, 10.03.2026

Vm/-

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.