

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

श्री एस एस विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री एस. आर. रघुनाथ लेखक सदस्य के समक्ष
BEFORE SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER AND
SHRI S. R. RAGHUNATHA, ACCOUNTANT MEMBER

आयकर अपीलसं./ITA No. 3361/CHNY/2025

(निर्धारण वर्ष / Assessment Year:2015-16)

R. Vinoth Kumar, L/H of Late K. Rajendiran, 11-2, Yadavar Street, Indira Nagar Lane, Bhuvanagiri, Cuddalore – 608 601.	vs.	The Income Tax Officer, S.N. Chavday, Ward -2, Cuddalore.
[PAN: BUNPR-1339-H] (अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Mr. S. Aadhi Sesha Kumar, Advocate
प्रत्यर्थी की ओर से/Respondent by : Ms. Gouthami Manivasagam,
Addl. CIT

सुनवाई की तारीख/Date of Hearing : 16.02.2026
घोषणा की तारीख/Date of Pronouncement : 13.03.2026

आदेश / O R D E R

PER S.R.RAGHUNATHA, AM:

This appeal by the assessee is arising out of the order dated 29.07.2025, passed by the Learned Commissioner of Income Tax (Appeal), NFAC, Delhi (in short "ld.CIT(A)") for the assessment year (A.Y) 2015-16 against the order u/s.147 r.w.s 144B of the Income Tax Act, 1961 (hereinafter the 'Act') passed by the AO, NFAC, Delhi dated 30.01.2023.

2. At the threshold, we observe that there is a delay of 51 days in the filing of the present appeal by the assessee. The assessee has furnished an affidavit explaining that the CIT(A) order was given to Chartered Accountant who was pre-occupied and out of station and handed over the papers on 13.11.2025 and the assessee has filed the same before the Tribunal on 13.11.2025, with a delay of 44 days, which is not deliberate and either wilful nor wanton and prayed for condoning the delay. Accordingly, in the interest of justice, the delay in filing the appeal is hereby condoned, and the appeal is admitted for adjudication on merits.

3. Brief facts of the case are that the assessee is an individual and had not filed her return of income for A.Y.2015-16. Based on the information received from the department, the Assessing Officer noticed that the assessee has made cash deposits to the tune of Rs.28,07,100/- in Indian Bank and Rs.23,55,200/- in Lakshmi Vilas Bank. The assessee neither filed had not filed the return of income, hence, the case was re-opened for assessment by issuing a notice u/s.148 of the Act. Since the assessee did not respond to any of the notices or filed return of income pursuant to notice u/s.148 of the Act, the AO completed the assessment exparte u/s. 147 r.w.s. 144 r.w.s. 144B of the Act dated 30.01.2023, after making the addition of total cash deposits of Rs.51,62,300/- as unexplained income u/s. 69A of the Act.

4. Aggrieved by the order of the AO, the assessee preferred an appeal before the Id.CIT(A), NFAC, Delhi on 20.06.2023.

5. At the outset, we observed that Id.CIT(A) has provided four opportunities for the assessee to appear for hearings as detailed in paragraph 5.2 of the Id.CIT(A) order to support the appeal of the assessee. However, the assessee chose to be silent and did not respond to any of the notices and hence, the Id.

CIT(A) passed an order dated 29.07.2025 by confirming the order of the Assessing Officer.

6. The Id.AR submitted that the Id.CIT(A) failed to appreciate that the assessee could have derived no benefit by not responding to the notices issued on the assessee and the assessee had reasonable cause for not responding to the notices issued by the Id.CIT(A) and hence the assessee could not submit the written submission and valid evidence before the Id.CIT(A). In view of the above, the Id.AR prayed to set aside the order of the Id.CIT(A) and remit the issues to the file of Assessing Officer. Further, Id.AR assured the bench that the Id.AR will represent on behalf of the assessee before the Assessing Officer to complete the assessment proceedings effectively.

7. Per contra, the Id.DR submitted that both the Assessing Officer and the Id.CIT(A) provided sufficient opportunity to appear before them. However, the assessee has been negligent in responding to the statutory notices and hence, prayed for confirming the order of the Id.CIT(A).

8. We have heard the rival parties and perused the material available on record and gone through the orders of the lower authorities. We note that the AO has passed an order *ex parte* by considering the submissions made by the assessee along with the information available with the department and on appeal the same has been confirmed by the Id.CIT(A), NFAC due to non-participation of the assessee. Since the assessee has failed to participate before the Assessing Officer as well as the Id.CIT(A), we levy the cost of Rs.5,000/- to be paid to State Legal Aid Authority, Hon'ble High Court of

Madras within 30 days from the date of receipt of this order and the assessee shall satisfy the payment of cost before the authorities.

9. Therefore, in the present facts and circumstances of the case and to meet the ends of justice, we are deeming it fit to provide one more opportunity to the assessee and hence we set aside the order of the Id.CIT(A) and remit the matter back to the AO to adjudicate the matter afresh on merits in accordance to law, after providing reasonable opportunity to the assessee. Needless to say, assessee to be diligent and file written submissions and relevant documents if advised so.

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

Order pronounced in the open court on 13th March, 2026 at Chennai.

Sd/-

(एस एस विश्वनेत्र रवि)

(S.S. VISWANETHRA RAVI)

न्यायिक सदस्य/Judicial Member

Sd/-

(एस. आर. रघुनाथा)

(S.R.RAGHUNATHA)

लेखा सदस्य/Accountant Member

चेन्नई/Chennai,

दिनांक/Dated, the 13th March, 2026

JPV

आदेश की प्रतिलिपि □ ग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT– Chennai/Coimbatore/Madurai/Salem
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF