

आयकर अपीलीय अधिकरण "डी" न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
CHENNAI BENCHES "D" :: CHENNAI

BEFORE SHRI GEORGE GEORGE K, VICE-PRESIDENT
AND
SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.4113/CHNY/2025

निर्धारण वर्ष / Assessment Year: 2019-20

Sasireka Boopathi, 1/263, Vellalar Street, Saliyamangalam, Papanasam, Thanjavur – 613504	Vs	Income Tax Officer, Thanjavur.
PAN: GPFPB2689J		
Appellant/ Assessee		Respondent / Revenue

Assessee by	Shri Gokularaman – CA
Revenue by	Ms. V Aswathy – JCIT
Date of hearing	18/02/2026
Date of pronouncement	17/03/2026

आदेश/ ORDER

PER INTURI RAMA RAO, AM :

This appeal filed by the Assessee directed against the order of Id.Commissioner of Income Tax(Appeal)[NFAC], Delhi passed under section 250 of the Income Tax Act, 1961 for the A.Y.2019-20 dated 19.09.2025. The Assessee raised the following grounds of appeal :

“ 1. The Assessment Order passed by the National Faceless Assessment Unit is very much inconsistent with the mandatory requirement of Section 151A and as per CBDT's Faceless Assessment Scheme, vide Notification No.18/2022/F.No.370142/16/2022-TPL(Part1) dated 29th March,2022. Therefore, the Assessment Order passed by the National Faceless Assessment Unit has become null and void, since Notices under Section 148A(b), Section 148A(d) and Section 148 mentioned in the FACTS were issued by JAO and not by the National Faceless Assessment Unit of Income Tax Department, as specified in the Notification.

2. The Appellant Smt. Sasireka Boopathi is an Agriculturist. She is having Agricultural Land in Kumbakonam. From this Agricultural Land, she derived Net Agricultural Income of Rs.1,60,000 between the period from 2nd February 2018 to 18th July 2018. Hence, the Source is explainable for Rs. 1,60,000.

3. The Appellant's Mother Smt. Seethalakshmi is having Agricultural Land in Kumbakonam, wherein around 40 coconut trees are there As Smt. Seethalakshmi, being aged about 64 years, her daughter Smt. Sasireka Boopathi, the Appellant managed watering, fertilization and cultivation of the coconut trees. The cultivation was carried out not only in the Financial Year 2018-2019, but also from the last 20 years. From this agricultural activity, the Net Income will be around Rs. 2,50,000 per annum. The Income derived from this agricultural activity was also in her hand, when she purchased the Land for Rs.11,00,000. Hence, the Source is explainable for the gift received from Parents Rs.2,00,000 and another Rs.2,50,000 from agricultural income.

4. Hence, the Source is explainable for addition made for Rs.6,00,000

Gift from Parents - Rs.2,00,000

Net Agricultural Income from Land Owned by Smt. Sasireka Boopathi

Rs.1,60,000 and

Net Agricultural Income derived from Agri Land owned by Appellant's

Mother Smt. Seethlakshmi Rs.2,50,000

Total Amount - Rs.6,10,000.

and

5.Such Other Grounds and Other evidences which shall be submitted at the time of hearing.”

2. Briefly the facts of the case are that the appellant is an Individual. No regular Return of Income under the provisions of section 139 of the Act was filed for the A.Y.2019-20. Based on the information received from Insight Portal of the Department that the appellant purchased immovable property for consideration of Rs.11,00,000/-, the Jurisdictional Assessing Officer(JAO) formed an opinion that the income got escaped assessment from tax. Accordingly, a notice u/s.148 was issued on 31.03.2023 after duly complying with the procedure laid down u/s.148A of the Act. The appellant assessee neither complied with the notice issued u/s.148 of the Act, nor the notices issued u/s.142(1) of the Act. In the circumstances, the

Assessing Officer proceeded with framing best judgment assessment u/s.144 vide order dated 29.02.2024 passed u/s.147 read with section 144B of the Income Tax Act, 1961 at a total income of Rs.6,00,000/-. While doing so, the Assessing Officer made addition of Rs.6,00,000/- on account of unexplained source of investment on immovable property.

3. Being aggrieved, the appellant preferred appeal before the Id.CIT(A) challenging the additions made by the Assessing Officer. The Id.CIT(A), however dismissed appeal for non-prosecution.

4. Being aggrieved, the appellant is in appeal before us in the present appeal.

5. On the other hand, Id.Senior Departmental Representative relied on the orders of Lower Authorities.

6. We have heard both the parties and perused the material available on record. At the outset, we find that there is a delay of 30 days in presenting the appeal before this Tribunal. The appellant had

filed an Affidavit seeking for the condonation of delay on the ground that the delay had occurred on account of as he was suffering from the illness of 'Bronchial Asthma' and in support of this a medical certificate also filed.

7. The Id.Sr.Departmental Representative had not controverted the above averments made in the Affidavit. Therefore, we are of the considered opinion that it is a fit case to admit the appeal for adjudication on merits.

8. We find that the assessment order as well as the Id.CIT(A)'s orders are *ex parte* orders, as we are satisfied with the reasons given for non-appearance before the above authorities, we are of the considered opinion that the matter requires remand to the file of Assessing Officer for *denovo assessment* in accordance with law after affording an opportunity of hearing to the appellant assessee. All other contentions raised before us by the appellant are left open for consideration before the Assessing Officer.

9. In the result, the appeal filed by the Assessee stands Partly Allowed for statistical purpose.

Order pronounced in the open Court on 17th March, 2026.

Sd/-
(GEORGE GEORGE K)
VICE PRESIDENT

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

Chennai; दिनांक / Dated : 17th March, 2026/

SGR, Sr.PS

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT Chennai/Madurai/Coimbatore/Salem.
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "डी" बेंच, चेन्नई / DR, ITAT Chennai.
5. गार्ड फ़ाइल / Guard File.