

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

**माननीय श्री महावीर सिंह, उपाध्यक्ष एवं**  
**माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।**  
**BEFORE HON'BLE SHRI MAHAVIR SINGH, VICE PRESIDENT AND**  
**HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM**

आयकर अपील सं./ **ITA No.488/Chny/2022**  
(निर्धारण वर्ष / **Assessment Year: 2012-13**)

<b>Alok Jhaver,</b> No.253/A, 401-B Block, Asian Gardens MTH Road, Villivakkam, Chennai – 49	<b>बनाम/ Vs.</b>	<b>ITO</b> Non-Corporate Ward 10(1), Chennai – 600 034
स्थायी लेखा सं./जीआइ आर सं./ <b>PAN/GIR No. AAFPJ-7869-M</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थी की ओरसे/ <b>Appellant by</b>	:	Shri J.Radhakrishnan (Advocate)-Ld. AR
प्रत्यर्थी की ओरसे/ <b>Respondent by</b>	:	Shri Ravindra T.Mishra (JCIT)-Ld. Sr. DR

सुनवाई की तारीख/ <b>Date of Hearing</b>	:	21-07-2022
घोषणा की तारीख / <b>Date of Pronouncement</b>	:	21-07-2022

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeal by assessee for Assessment Year (AY) 2012-13 arises out of the order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 31.03.2022 in the matter of an assessment framed by learned Assessing Officer u/s 143(3) on 19.12.2014.
2. In the assessment order dated 19.12.2014, the returned income was accepted. This order was rectified u/s 154 on 29.08.2017 enhancing the income of the assessee. The assessee preferred further appeal

against the same. However, the assessee failed to appear before Ld. CIT(A) which resulted into dismissal of the appeal. Aggrieved, the assessee is in further appeal before us.

3. The Ld. AR pleaded for another opportunity of hearing which has been opposed by Ld. Sr. DR.

4. Though we concur with the submissions of Ld. Sr. DR that the assessee has remained negligent before Ld. CIT(A), however, keeping in view the principle of natural justice, we set-aside the impugned order and remit the matter back to the file of Ld. CIT(A) for denovo adjudication. The assessee is directed to substantiate its stand.

5. The appeal stand allowed for statistical purposes.

Order pronounced on 21<sup>st</sup> July, 2022.

**Sd/-**  
**(MAHAVIR SINGH)**  
**उपाध्यक्ष / VICE PRESIDENT**

**Sd/-**  
**(MANOJ KUMAR AGGARWAL)**  
**लेखा सदस्य / ACCOUNTANT MEMBER**

चेन्नई / Chennai; दिनांक / Dated : 21-07-2022  
EDN/-

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

1. अपीलार्थी/Appellant 2. प्रत्यर्थी/Respondent 3. आयकर आयुक्त (अपील)/CIT(A) 4. आयकर आयुक्त/CIT 5. विभागीय प्रतिनिधि/DR 6. गार्ड फाईल/GF