

आयकर अपीलीय अधिकरण 'सी/ एस एम सी' न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
'C/SMC' BENCH, CHENNAI

माननीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य के समक्ष।
BEFORE SHRI MANOJ KUMAR AGGARWAL, AM

आयकर अपील सं./ **ITA No.31/Chny/2023**
(निर्धारण वर्ष / **Assessment Year: 2017-18**)

Pankaj Kumar & Co. No.20, Audiappa Naicken Street, Sowcarpet, Chennai – 600 079.	बनाम/ Vs.	ACIT Non Corporate Ward-5(1), Chennai.
स्थायी लेखा सं./जीआइ आर सं./ PAN/GIR No. AAAFP-7439-E		
(पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Shri M. Karunakaran (Advocate)– Ld. AR
प्रत्यर्थी की ओरसे/ Respondent by	:	Shri Sanat Kumar Raha (Addl. CIT)-Ld. DR

सुनवाई की तारीख/ Date of Hearing	:	21-02-2023
घोषणा की तारीख / Date of Pronouncement	:	21-02-2023

आदेश / ORDER

1. Aforesaid appeal by assessee for Assessment Year (AY) 2017-18 arises out of the order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 13-12-2022 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s.144 of the Act on 26-12-2019.
2. The Ld. AR, at the outset, pleaded for another opportunity of hearing before lower authorities which has been opposed by Ld. Sr. DR. Upon perusal of case records, it could be seen that the assessee has been assessed u/s. 144 of the Act on 26-12-2019 wherein it was saddled with addition of unexplained investment u/s. 69 of the Act for Rs.10.74 Lacs being cash deposits during demonetization period.

Though the assessee preferred further appeal before Ld. CIT(A), however, it failed to make any submissions despite various opportunities as noted by Ld. CIT(A) in para 3.1 of the impugned order. Accordingly, the appeal was dismissed for non prosecution. Aggrieved, the assessee is in further appeal before me.

3. I find that though the assessee has remained negligent in attending the first appellate proceedings, however, keeping in mind the principle of natural justice, I deem it fit to provide another opportunity of hearing to the assessee. Therefore, the appeal stand restored back to the file of Ld. CIT(A) for fresh adjudication after affording reasonable opportunity of hearing to the assessee. The assessee is directed to substantiate his stand failing which Ld. CIT(A) shall be at liberty to proceed with adjudication on the basis of material on record.

4. The appeal stand allowed for statistical purposes.

Order pronounced on 21st February, 2023.

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

चेन्नई / Chennai; दिनांक / Dated : 21 -02-2023
EDN/-

आदेश की प्रतिलिपि □ ग्रेषित/Copy of the Order forwarded to :

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