

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

माननीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य एवं
माननीय श्री मनोमोहन दास, न्यायिक सदस्य का समक्ष।
BEFORE HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM AND
HON'BLE SHRI MANOMOHAN DAS, JUDICIAL MEMBER

आयकर अपील सं./ ITA No.289/Chny/2023
(निर्धारण वर्ष / Assessment Year: 2014-15)

Venkatesalu Chitra Aaradhana SF.139/139-2B, Andakkapalayam, Vellanaipatti Village, Coimbatore – 641 048.	बनाम / Vs.	ITO Non Corporate Ward-2(1), Coimbatore.
स्थायी लेखा सं./जीआइ आर सं./PAN/GIR No. ABRPC-2996-H		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	None
प्रत्यर्थी की ओरसे/ Respondent by	:	Shri D. Hema Bhupal (JCIT) –Ld. DR
सुनवाई की तारीख/ Date of Hearing	:	24-04-2023
घोषणा की तारीख / Date of Pronouncement	:	24-04-2023

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2014-15 arises out of the order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 05-01-2023 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s.143(3) of the Act on 30-12-2016. At the time of hearing, none appeared for assessee. Accordingly, the appeal is being disposed-off with the able assistance of Ld. Sr. DR who has supported the findings rendered in impugned order. One of the

grounds raised by the assessee is that Ld. CIT(A) has erred in passing the ex-parte order.

2. We find that the assessee did not attend the appellate proceedings despite being provided with opportunity of hearing. However, keeping in mind the principle of natural justice, we deem it fit to provide another opportunity of hearing to the assessee. Accordingly, the impugned order is set aside and the appeal is restored to first appellate authority for de-novo adjudication by way of a speaking order. Needless to add that reasonable opportunity of hearing shall be granted to the assessee. The assessee, in turn, is directed to substantiate its stand.

3. The appeal stand allowed for statistical purposes.

Order pronounced in the open Court on 24th April, 2023.

Sd/-
(MANOMOHAN DAS)
न्यायिक सदस्य / JUDICIAL MEMBER

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

चेन्नई / Chennai; दिनांक / Dated : 24-04-2023
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