

**आयकर अपीलीय अधिकरण “सी” न्यायपीठ चेन्नई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“C” BENCH, CHENNAI**

**माननीय श्री महावीर सिंह, उपाध्यक्ष एवं**  
**माननीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य के समक्ष।**  
**BEFORE HON’BLE SHRI MAHAVIR SINGH, VP AND**  
**HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM**

**आयकर अपील सं. ITA No.62/Chny/2023**  
**(निर्धारण वर्ष / Assessment Year: 2017-18)**

M/s. Sri Amman Cars India Pvt.Ltd. 3/84A, Gopinathapuram, Vellalapatti (PO) Omalar Taluk, Salem-636 012.	<b>बनाम</b> / Vs.	ACIT Circle-1(1), Salem.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. <b>AALCS-1370-D</b>		
(पीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थी की ओर से/ <b>Appellant by</b>	:	Ms. Sree Lakshmi Valli (Advocate) – Ld. AR
प्रत्यर्थी की ओर से/ <b>Respondent by</b>	:	Shri P.Sajit Kumar (JCIT)- Ld. DR

सुनवाई की तारीख/ <b>Date of Hearing</b>	:	26-06-2023
घोषणा की तारीख / <b>Date of Pronouncement</b>	:	26-06-2023

**आदेश / O R D E R**

**Manoj Kumar Aggarwal (Accountant Member)**

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 05-08-2022 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 143(3) of the Act on 29-12-2019. Upon perusal of impugned order, it could be seen that the assessee failed to make any representation during appellate proceedings which led to

confirmation of assessment order. The prime argument of Ld. AR is to restore the matter back to the file of Ld. AO for de novo assessment.

2. The Registry has noted the delay of 104 days in the appeal, the condonation of which has been sought by the assessee on the strength of affidavit of the managing director of the assessee company. The Ld. DR has opposed the condonation of delay. However, keeping in view the period of delay and contents of the affidavit, we condone the delay and admit the appeal for adjudication on merits.

3. Since the impugned order is an ex parte order and the assessee could not substantiate its claim during assessment proceedings also, we set aside the impugned order and direct Ld. AO make fresh assessment after affording reasonable opportunity of hearing to the assessee. The assessee is directed to file the requisite details forthwith so as to enable early completion of assessment proceedings.

4. The appeal stands allowed for statistical purposes.

*Order pronounced on 26<sup>th</sup> June, 2023.*

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

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

चेन्नई Chennai; दिनांक Dated :26-06-2023  
DS

आदेश की प्रतिलिपि अग्रेषित/**Copy to:**

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