

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

माननीय श्री वी. दुर्गा राव, न्यायिक सदस्य एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।
BEFORE HON'BLE SHRI V. DURGA RAO, JM AND
HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM

आयकर अपील सं./ ITA No.708/Chny/2023
(निर्धारण वर्ष / Assessment Year: 2017-18)

M/s. Bhojan Microfinance Pvt.Limited 1/326, Kerada Village,,Nihung Post Kotagiri, Nilgiri-643 217.	बनम / Vs.	ITO Ward-2 Ooty.
स्थायी लेखासं./जी आइ आर सं./PAN/GIR No.	AAECB-4782-B	
(अपीलार्थी/Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकी ओरसे/ Appellant by	:	Shri S.Girish Kumar (Advocate)-Ld.AR
प्रत्यर्थीकी ओरसे/Respondent by	:	Shri D.Hema Bhupal (JCIT)- Ld.DR

सुनवाईकी तारीख/Date of Hearing	:	25-07-2023
घोषणाकी तारीख /Date of Pronouncement	:	25-07-2023

आदेश / ORDER

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 11-04-2023 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 143(3) of the Act on 20-12-2019.
2. Upon perusal of para-4 of impugned order, it could be seen that the assessee did not appear during appellate proceedings which resulted

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

3. Keeping in mind the principle of natural justice and accepting the prayer made by Id. AR, we deem it fit to provide another opportunity of hearing to the assessee. Accordingly, the appeal is restored back to the file of Ld. CIT(A) for fresh adjudication with a direction to the assessee to substantiate its case.

4. The appeal stand allowed for statistical purposes.

Order pronounced on 25th July, 2023.

Sd/-

(V. DURGA RAO)

न्यायिक सदस्य/JUDICIAL MEMBER

Sd/-

(MANOJ KUMAR AGGARWAL)

लेखासदस्य / ACCOUNTANT MEMBER

चेन्नई Chennai; दिनांक Dated :25-07-2023

DS

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/Appellant
2. प्रत्यर्था/Respondent
3. आयकरआयुक्त/CIT
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF