

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.723/Chny/2023
(निर्धारण वर्ष / Assessment Year: 2017-18)

Shri Chennai Rangabashyam Ravichandiran 86, Sharma Nagar Qrts 5 th Street, Vyasarpady, Chennai-600 039.	बनाना / Vs.	ITO Non –Corporate Ward-6(1), Chennai.
स्थायी लेखा सं./जी आइ आर सं./PAN/GIR No. AKDPR-4728-B		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकी ओरसे/ Appellant by	:	Shri Raghav Rajeev Menon (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 / 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 28-04-2023 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 144 of the Act on 20-11-2019. The assessee has failed to appear before both the authorities. The Ld. AR has pleaded for another opportunity of hearing which has been opposed by Ld. Sr. DR.

2. 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 assessment is restored back to the file of Ld. AO for denovo assessment with a direction to the assessee to substantiate its case.

3. 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. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF