

**आयकर अपीलीय अधिकरण “सी” न्यायपीठ चेन्नई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“C” 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.850/Chny/2023**  
**(निर्धारण वर्ष / Assessment Year: 2015-16)**

<b>Ms. Prathibha Govindaraj,</b> 28, Sreenivasa Nagar, Press Colony, PN Palayam, Coimbatore-641 019.	<b>बनम / Vs.</b>	<b>DCIT</b> Corporate Circle-1, Coimbatore.
स्थायी लेखा सं./जी आइ आर सं./PAN/GIR No. <b>AHQPG-4174-L</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थीकी ओरसे/ <b>Appellant by</b>	:	Shri S.Sridhar (Advocate) Erode -Ld.AR
प्रत्यर्थीकी ओरसे/ <b>Respondent by</b>	:	Shri P.Sajit Kumar (JCIT)-Ld.DR

सुनवाईकी तारीख/ <b>Date of Hearing</b>	:	28-08-2023
घोषणाकी तारीख / <b>Date of Pronouncement</b>	:	28-08-2023

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeal by assessee for Assessment Year (AY) 2015-16 arises out of the order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 20-06-2023 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 143(3) of the Act on 28-11-2017.
2. Upon perusal of impugned order, it could be seen that the appeal of the assessee has been dismissed for non-prosecution. The limited prayer of Id. AR is another opportunity of hearing before Ld. CIT(A).

Accepting the same and keeping in mind the principle of natural justice, the appeal is restored back to the file of Ld. CIT(A) for fresh adjudication by speaking order with a direction to the assessee to substantiate its case and file requisite documents forthwith.

3. The appeal stand allowed for statistical purposes.

*Order pronounced on 28<sup>th</sup> August, 2023*

**Sd/-**

**(V. DURGA RAO)**

**न्यायिक सदस्य/JUDICIAL MEMBER**

**Sd/-**

**(MANOJ KUMAR AGGARWAL)**

**लेखासदस्य / ACCOUNTANT MEMBER**

चेन्नई Chennai; दिनांक Dated : 28-08-2023

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**आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :**

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