

**आयकर अपीलीय अधिकरण “बी” न्यायपीठ चेन्नई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“B” 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.956/Chny/2023**  
**(निर्धारण वर्ष / Assessment Year: 2016-17)**

<b>Shri Periya Maya Thevar Murugesan</b> No.7-6-50, Pattunookara Street, Battalagundu, Dindigul-624 202.	<b>बनम</b> / Vs.	<b>ITO</b> Ward-1, Dindigul.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No.	<b>AISPM-0056-G</b>	
(पीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी/ <b>Respondent</b> )

अपीलार्थीकी ओरसे/ <b>Appellant by</b>	:	Shri T.Vasudevan (Advocate)-Ld.AR
प्रत्यर्थीकी ओरसे/ <b>Respondent by</b>	:	Shri D.Hema Bhupal (JCIT)-Ld.Sr. DR

सुनवाईकी तारीख/ <b>Date of Hearing</b>	:	29-11-2023
घोषणाकी तारीख/ <b>Date of Pronouncement</b>	:	29-11-2023

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeal by assessee for Assessment Year (AY) 2016-17 arises out of the order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 29-12-2022 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 143(3) of the Act on 28-12-2018. In the assessment order, the assessee has been saddled with addition of Rs.38.49 Lacs. The impugned order is an ex-parte order since the

assessee failed to make any representation during appellate proceedings.

2. The Registry has noted delay of 193 days in the appeal, the condonation of which has been sought by the assessee on the strength of an affidavit. The Ld. AR submitted that the appeal was e-filed on the portal on 06-06-2023 and considering that date, the delay is only for 99 days. The delay has been attributed to the fact that the assessee was not aware of the appeal order and the e-mail given to the department was not in use. The Ld. Sr. DR opposed condonation of delay on the ground that there was no reasonable cause. However, considering the contents of the affidavit, the bench deems it fit to condone the delay and proceed for adjudication of appeal on merits.

3. The Ld. AR, at the outset, sought another opportunity of hearing before Ld. CIT(A). The Ld. AR also undertook to substantiate its case in case another opportunity was given. Keeping in mind the principle of natural justice, the impugned order is set aside and the appeal is restored back to the file of Ld. CIT(A) for de novo adjudication on merits after affording opportunity of hearing to the assessee. The assessee is directed to substantiate its case.

4. The appeal stand allowed for statistical purpose.

*Order pronounced in open court on 29<sup>th</sup> November, 2023.*

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

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

चेन्नई Chennai; दिनांक Dated :29-11-2023

DS

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

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