

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.1189/Chny/2023
(निर्धारण वर्ष / Assessment Year: 2011-12)

Shri Rasipuram Kumarasamy Elango 32, MIG Housing Board Colony, Mullai Nagar 12 th Cross, Rayakottai Main Road, Hosur-635 109.	बनम / Vs.	ITO Ward-1 Hosur.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. AAMPE-1381-Q		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकी ओरसे/ Appellant by	:	Shri P. M. Kathir (Advocate)-Ld. AR
प्रत्यर्थीकी ओरसे/ Respondent by	:	Shri P. Sajit Kumar (JCIT)- Ld. Sr. DR

सुनवाईकी तारीख/ Date of final Hearing	:	05-02-2024
घोषणाकी तारीख / Date of Pronouncement	:	05-02-2024

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. The sole grievance of the assessee in captioned appeal is confirmation of addition of Rs.51.17 Lacs as made by Ld. Assessing Officer while framing best judgment assessment u/s 144 r.w.s. 147 on 27-12-2018. Though the assessee preferred further appeal, it failed to make any representation during appellate proceedings. Accordingly, the addition was sustained against which the assessee is in further appeal before us.

2. The registry has noted a delay of 279 days in the appeal, the condonation of which has been sought by Ld. AR on the strength of condonation petition which is accompanied by an affidavit of the assessee. In para-5 of the affidavit, it has been submitted that passing of impugned appellate order came to assessee's knowledge only when penalty proceedings were initiated. Though Ld. Sr. DR opposed condonation of delay, considering the contents of petition as well as affidavit, the bench deems it fit to condone the delay and admit the appeal for adjudication on merits.

3. The Ld. AR, appearing for assessee sought another opportunity of hearing before lower authorities. The Ld. AR also undertook to substantiate its case in case another opportunity was given. The Ld. Sr. DR opposed the same. Keeping in mind the principle of natural justice, the bench deems it fit to grant another opportunity of hearing to the assessee. Accordingly, the appeal stand restored back to the file of Ld. CIT(A) for adjudication *de novo*. The assessee is directed to substantiate its case.

4. The appeal stand allowed for statistical purpose.

Order pronounced in open court on 5th February, 2024.

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

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

चेन्नई Chennai; दिनांक Dated : 05-02-2024
DS

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

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