

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.1163/Chny/2023
(निर्धारण वर्ष / Assessment Year: 2009-10)

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| Shri Muthusamy Thangarasu 9/159C, Kanavaipatti Laduvadi Village, Namakkal-637 001. | बनाम / Vs. | ITO Ward-1, Namakkal. |
| स्थायी लेखासं./जीआइआरसं./PAN/GIR No. | AFTPT-6407-L | |
| (अपीलार्थी/ Appellant) | : | (प्रत्यर्थी / Respondent) |

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| अपीलार्थीकी ओरसे/ Appellant by | : | Shri T.S Lakshmi Venkataraman (CA)-Ld. AR |
| प्रत्यर्थीकी ओरसे/ Respondent by | : | Shri P. Sajit Kumar (JCIT)- Ld. Sr. DR |

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| सुनवाईकी तारीख/ Date of final Hearing | : | 08-02-2024 |
| घोषणाकी तारीख / Date of Pronouncement | : | 08-02-2024 |

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee arises out of an order passed by Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] on 15-09-2023 in the matter of an assessment framed by Ld. Assessing Officer [AO] on best judgment basis u/s 144 of the Act on 29-12-2017.
2. Upon perusal of assessment order, it could be seen that Ld. AO made peak credit addition for bank accounts and also estimated income u/s 44AD on cheque payments. The assessee failed to make any

representation during assessment proceedings. No return of income was filed by the assessee. The position remained, more or less, the same during appellate proceedings and accordingly, substantial additions were confirmed against which the assessee is in further appeal before us.

3. The Ld. AR, at the outset, pleaded for another opportunity of hearing which has been opposed by Ld. Sr. DR. Keeping in mind the principle of natural justice, the bench deems it fit to set aside the impugned order and direct Ld. AO make de novo assessment. The assessee is directed to substantiate its case.

4. The appeal stand allowed for statistical purposes.

Order pronounced in open court on 8th February, 2024.

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

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

चेन्नई Chennai; दिनांक Dated : 08-02-2024
DS

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

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