

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.1532/Chny/2023
(निर्धारण वर्ष / Assessment Year: 2017-18)

Shri Ashokkumar Balaji 1/784/20, Sri Balaji Traders, Krishnagiri Road, Rayakotta, Hosur-635 116.	बनाम/ Vs.	ACIT Circle-1 Hosur.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. AIVPB-9158-K		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Shri P.M. Kathir (Advocate)- Ld.AR
प्रत्यर्थी की ओरसे/ Respondent by	:	Shri D. Hema Bhupal (JCIT)-Ld. DR

सुनवाई की तारीख/ Date of Hearing	:	12-03-2024
घोषणा की तारीख / Date of Pronouncement	:	12-03-2024

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 an ex-parte order passed by learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] on 20-10-2023 in the matter of an assessment framed by Ld. Assessing Officer [AO] on *best judgment* basis u/s. 144 of the Act on 18-12-2019. The registry has noted delay of one day in the appeal which stands condoned. .

2. The sole grievance of the assessee is confirmation of addition of Rs.115.32 Lacs u/s 69A. The Ld. AR, at the outset, pleaded for another opportunity of hearing before lower authorities which has been opposed by revenue.

3. It would emerge that the assessment has been framed on *best judgment* basis u/s 144. Even during appellate proceedings, the assessee failed to make any representation which led to confirmation of assessment. Though the assessee has remained negligent, however, keeping in mind the principle of natural justice, the bench deems it fit to grant another opportunity of hearing to the assessee. Accordingly, the impugned order is set aside and the appeal is restored back to the file of Ld. CIT(A) for fresh adjudication with a direction to the assessee to substantiate its case.

4. The appeal stand allowed for statistical purposes.

Order pronounced in open court on 12th March, 2024.

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

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

चेन्नई Chennai; दिनांक Dated : 12-03-2024
DS

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

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