

आयकर अपीलिय अधिकरण, बी न्यायपीठ, चेन्नई  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
'B' BENCH, CHENNAI

श्री महावीर सिंह, उपाध्यक्ष एवं श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष

**BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT AND  
SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No. 1499/CHNY/2023

निर्धारण वर्ष /Assessment year : 2018-2019

Villipuram District Police Department  
Staff Co-Operative Thrift and Credits, vs. The Income Tax Officer,  
District Police Office Campus, Ward 1,  
Villupuram 605602. Villupuram

**PAN: AAAAV3592P**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : None  
प्रत्यर्थी की ओर से/Respondent by : Shri D. Hema Bhupal, IRS, JCIT.

सुनवाई की तारीख/Date of Hearing : 09.04.2024

घोषणा की तारीख/Date of Pronouncement : 09.04.2024

**आदेश /ORDER**

**PER MAHAVIR SINGH, VP:**

This appeal by the assessee is arising out of the order of the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi in order No.ITBA/NFAC/S/250/2022-23/1049950031 (1) dated 21.02.2023. The assessment was framed

levied penalty u/s.271B of the Act. Aggrieved, assessee preferred an appeal before the Id. CIT(A)

3. The CIT(A) also confirmed the action of the AO for the reason that the assessee has not filed any reply to the notices issued. Aggrieved, assessee preferred an appeal before us.

4. Now before us also, none is present from assessee's side.

5. Ld. Senior Departmental Representative submitted that the Id. CIT(A) has provided many opportunities to the assessee but assessee did not avail for the reasons best known to him and submitted that the appeal may be dismissed.

6. We have heard the Id. Senior DR and gone through facts and circumstances of the case. We noted that the assessee was provided many opportunities by the Id. CIT(A), however assessee did not avail the opportunities but in the interest of natural justice, we are of the view that to do substantial justice one more opportunity be provided to the assessee to represent the true and clear facts before the Id. CIT(A) and hence, we set aside the order of the CIT(A) and remand the matter back to the file of the Id. CIT(A). Needless to say that the Id. CIT(A) will allow reasonable opportunity of being heard to the assessee and assessee is also directed to represent its