

**आयकर अपीलीय अधिकरण 'सी' न्यायपीठ चेन्नई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**'C' BENCH, CHENNAI**

मजनीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य एवं  
मजनीय श्री मनु कुमार गिरि, न्यायिक सदस्य के समक्ष।  
**BEFORE HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM**  
**AND HON'BLE SHRI MANU KUMAR GIRI, JM**

**आयकर अपील सं ITA No.76/Chny/2024**  
**(निर्धारणवर्ष / Assessment Year: 2015-16)**

<b>M/s. Kumbha Agencies</b> No.32/2, Padmanaban Street North Usman Road, T. Nagar Chennai-600 017.	<b>बनाम/ Vs.</b>	<b>ITO</b> Non-Corporate Ward-1(4), Chennai.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. <b>AANFK-1489-L</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थी की ओरसे/ <b>Appellant by</b>	:	Shri R. Subramanian (CA)- Ld.AR
प्रत्यर्थी की ओरसे/ <b>Respondent by</b>	:	Shri P. Sajit Kumar (JCIT)-Ld. Sr. DR

सुनवाई की तारीख/ <b>Date of Hearing</b>	:	16-04-2024
घोषणा की तारीख / <b>Date of Pronouncement</b>	:	16-04-2024

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeal by assessee for Assessment Year (AY) 2015-16 arises out of the order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 03-08-2023 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 143(3) of the Act on 30-12-2017. Upon perusal of para-5 of the impugned order, it could be seen that the

assessee failed to file any details during appellate proceedings. The Ld. AR pleaded for another opportunity of hearing before lower authorities.

2. The Registry has noted delay of 76 days in the appeal, the condonation of which has been sought by Ld. AR on the strength of the condonation petition which is accompanied by affidavit of a partner of assessee firm. It has been submitted that delay has occurred since the firm closed down its business operations. Considering the same the delay is condoned and we proceed for disposal of the appeal as per submissions made by Ld. AR.

3. Though we concur with the submissions of Ld. Sr. DR, however, keeping in mind the principle of natural justice, we deem 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 de novo adjudication after affording opportunity of hearing to the assessee. The assessee is directed to substantiate its case forthwith without any fail failing which Ld. CIT(A) shall be at liberty to proceed with the disposal of the appeal on merits.

4. The appeal stand allowed for statistical purposes.

*Order pronounced on 16<sup>th</sup> April, 2024.*

**Sd/-**  
**(MANU KUMAR GIRI)**  
न्यायिक सदस्य / **JUDICIAL MEMBER**

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

चेन्नई Chennai; दिनांक Dated : 16-04-2024  
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**आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :**

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