

आयकर अपीलिय 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.85/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2017-18)

Shri Arumugam Krishnan New No.69, Old No.20, Gandhi Road IV, Murugappan Street, Stuarpet, Arakonam-631 001.	बनाम/ Vs.	ITO Ward-3 Vellore.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. BIDPK-2312-M		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Ms. G. Vardhini (Advocate) - Ld. AR
प्रत्यर्थी की ओरसे/ Respondent by	:	Shri P. Sajit Kumar (JCIT)-Ld. Sr. DR

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

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aggrieved by confirmation of certain addition u/s.69 r.w.s. 115BBE for Rs.11.58 Lacs vide impugned order dated 04-10-2023, the assessee is in further appeal before us. The assessment has been framed u/s 144. Upon perusal of para 4.1 of impugned order, it could be seen that the assessee did not attend first appellate proceedings and therefore, the appeal was dismissed for non-prosecution. The Ld. AR pleaded for another opportunity of hearing which has been opposed by Ld. Sr. DR.

2. 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.

3. The appeal stand allowed for statistical purposes.

Order pronounced on 16th 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
DS

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

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