

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.44/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2017-18)

Shri Desappan Mugunthan No.27, Chinna Babu, Perambur Barracks, Chennai-600 012.	बनाम/ Vs.	ITO Non-Corporate Ward-10(3), Chennai.
स्थायी लेखासं./जी आइ आर सं./PAN/GIR No. BBOPM-5851-M		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Shri R.Venkataraman (CA)-Ld.AR
प्रत्यर्थी की ओरसे/ Respondent by	:	Shri R.Clement Ramesh Kumar (CIT)-Ld. 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. Aforesaid appeal by assessee for Assessment Year (AY) 2017-18 arises out of the order of learned Commissioner of Income Tax, (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 31-10-2023 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 147 r.w.s 144B of the Act on 29-05-2023.
2. The Registry has noted the delay of 9 days in the appeal, the condonation of which has been sought by the Ld. AR. The Ld. CIT-DR has opposed to condonation of delay. However, considering period of

delay, the delay is condoned and we proceed with disposal of the appeal.

3. From case records, it emerges that Ld. Assessing Officer made addition of Rs.25.91 Lacs. The assessee did not appear during assessment proceedings. The appeal was filed with a delay of 72 days and Ld. CIT(A) did not admit the appeal for want of condonation of delay. Aggrieved, the assessee is in further appeal before us. The Ld. AR has pleaded for another opportunity of hearing.

4. Though the assessee has remained negligent, 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 and also explain the reasons for delay.

5. The appeal stand allowed for statistical purposes.

Order pronounced on 16th April, 2024.

Sd/-	Sd/-
(MANU KUMAR GIRI)	(MANOJ KUMAR AGGARWAL)
न्यायिक सदस्य / JUDICIAL MEMBER	लेखक 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