

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

Arulmigu Adaikalam Katha Ayyanar Badra Kali Amman Temple Hindu Religious Endowment Board, Madappuram, Thiruppuvanam, Sivagangai-630 611.	बनाम/ Vs.	ITO Exemptions Ward, Madurai.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. AACTA-6700-D		
(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. 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 22-11-2023 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 144 of the Act on 31-10-2019. The assessee is engaged in running a temple and made cash deposit during demonetization period. During assessment proceedings, the assessee

remained non-compliant and accordingly, Ld. AO determined income of Rs.102.21 Lacs. The position remained the same during appellate proceedings which is evident from para 5 of the impugned order. Accordingly, the assessment was confirmed against which the assessee is in further appeal before us. The Ld. AR pleaded for another opportunity before lower authorities 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 assessment is restored back to the file of Ld. AO for de novo assessment after affording opportunity of hearing to the assessee. The assessee is directed to substantiate its case forthwith without any fail failing which Ld. AO shall be at liberty to proceed with framing of assessment.

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) 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