

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.103/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2012-13)

Shri Rajesh Kashiram Yadav Flat No.308, Shatrun Jay Apartment Amla, Dadra and Nagar Haveli-396 230.	बनाम/ Vs.	ITO Silvassa Ward, Silvassa.
स्थायी लेखासं./जी आइ आर सं./PAN/GIR No. ABOPY-3295-Q		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	None
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 The grievance of the assessee in captioned appeal is confirmation of certain addition of Rs.2.59 Lacs as made by Ld. Assessing Officer while framing an assessment u/s 147 r.w.s 144 on 31.10.2019. Though the assessee preferred further appeal, it failed to make any representation during appellate proceedings. Accordingly, the additions were sustained against which the assessee is in further appeal before us. At the time of hearing, none appeared for assessee. The Ld. Sr. DR pleaded for dismissal of the appeal on the ground that the assessee failed to appear

even before learned first appellate authority. The registry has noted minor delay of 9 days which stand condoned.

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) लेखक सदस्य / ACCOUNTANT MEMBER
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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