

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

<b>Shri Sajan Raj</b> 1, 7 <sup>th</sup> Street, Balaji Nagar, Anakaputhur, Chennai-600 070.	<b>बनाम/ Vs.</b>	<b>ITO</b> Non-Corporate Ward-22(6) Tambaram.
स्थायी लेखासं./जी आइ आर सं./PAN/GIR No. <b>BUEPS-2686-F</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थी की ओरसे/ <b>Appellant by</b>	:	Shri H. Yeshwanth Kumar (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>	:	17-04-2024
घोषणा की तारीख / <b>Date of Pronouncement</b>	:	17-04-2024

**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 26-12-2023 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 143(3) of the Act on 14-11-2019. In the assessment order, the assessee was saddled with addition of Rs.12.61 Lacs on account of cash deposit. Though the assessee preferred further appeal, it did not attend appellate proceeding and accordingly, the

assessment was confirmed. Aggrieved, the assessee is in further appeal before us. The Ld. AR has pleaded for another opportunity of hearing which has been opposed by Ld. Sr. DR.

2. Though the assessee has remained negligent, however, keeping in mind the principle of natural justice, we deem it fit to grant another opportunity to the assessee to substantiate its case. Accordingly, the impugned order is set aside and the appeal is restored back to the file of Ld. CIT(A) for de novo adjudication with a direction to the assessee to substantiate its case forthwith without any fail. A reasonable opportunity of hearing shall be granted to the assessee.

3. The appeal stand allowed for statistical purposes.

*Order pronounced in open court on 17<sup>th</sup> April, 2024.*

<b>Sd/-</b> <b>(MANU KUMAR GIRI)</b> न्यायिक सदस्य / <b>JUDICIAL MEMBER</b>	<b>Sd/-</b> <b>(MANOJ KUMAR AGGARWAL)</b> लेखक सदस्य / <b>ACCOUNTANT MEMBER</b>
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चेन्नई Chennai; दिनांक Dated : 17-04-2024  
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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