

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.167/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2010-11)

Shri Madathupalayam Duraisamy Ganeshamoorthy L-375/54, First floor, Periyar Nagar, Surampatty, Erode-638 009.	बनाम/ Vs.	ITO Ward -1(1) Erode.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. APTPG-7354-K		
(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	:	17-04-2024
घोषणा की तारीख / Date of Pronouncement	:	17-04-2024

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2010-11 arises out of the order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 30-11-2023 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 147 r.w.s 144 of the Act on 24-12-2018. At the time of hearing, none appeared for assessee. However, it emerges that the assessment has been framed on *best judgment basis* making

addition of cash deposit of Rs.39.26 Lacs. The position remained the same during first appellate proceedings and accordingly, the assessment was confirmed. Aggrieved, the assessee is in further appeal before us. The Ld. Sr. DR has pleaded for dismissal of the appeal.

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. 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 17th April, 2024.

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

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

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