

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

<b>Shri Rajaram Rajan</b> 28/9, Adhiraman Nandavanam Street, Shevapet, Salem-636 002.	<b>बनाम/ Vs.</b>	<b>ITO</b> Ward-1(2) Salem.
स्थायी लेखासं./जी आइ आर सं./PAN/GIR No. <b>ABTPR-5322-A</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थी की ओरसे/ <b>Appellant by</b>	:	Shri T.S. Lakshmi Venkatraman (FCA)-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 12-09-2023 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 147 r.w.s 144 of the Act on 25-05-2023.
2. The Registry has noted the delay of 72 days in the appeal, the condonation of which has been sought by the Ld. AR on the strength of an affidavit of the assessee. It has been submitted that the assessee

was not aware of passing of impugned order. The same came to light only when penalty notice was received by the assessee. The Ld. Sr. DR has opposed the condonation of delay, however, considering the period of delay, the delay is condoned and we proceed with disposal of the appeal. The Ld. AR has pleaded for another opportunity of hearing which has been opposed by Ld. Sr. DR.

3. It emerges that the assessment has been made on *best judgment basis* since the assessee did not furnish the requisite details. The position remained the same during first appellate proceedings and accordingly, the assessment was confirmed. Aggrieved, the assessee is in further appeal before us.

4. 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 matter is restored back to Ld. AO for de novo assessment with a direction to the assessee to substantiate its case. The same would come at a cost of Rs.5,000/- which shall be deposited by the assessee within 30 days from the date of receipt of this order to 'Tamil Nadu State Legal Services Authority' at Hon'ble High Court of Madras. The proof of the same shall be furnished by the assessee to learned AO who shall proceed for de novo assessment after affording opportunity of hearing to the assessee. The assessee is directed to substantiate its case forthwith failing which Ld. AO shall be at liberty to proceed with assessment on merits.

5. The appeal stand allowed for statistical purposes.

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

**Sd/-**  
**(MANU KUMAR GIRI)**  
**न्यायिक सदस्य / JUDICIAL MEMBER**

**Sd/-**  
**(MANOJ KUMAR AGGARWAL)**  
**लेखक सदस्य / ACCOUNTANT MEMBER**

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