

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

Shri Semba Gounder Subramaniam Shanmugam Prop. M.S. Prithiv Marketing, 6 158-A Vinayagar Nagar, Kasakaranur, Salem-636 005.	बनाम/ Vs.	ITO Ward-1(3) Salem.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. ATVPS-1011-K		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Mr. Sri Krishna (CA)-Ld.AR (Virtual Hearing)
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) 2017-18 arises out of the order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 20-10-2023 in the matter of assessment framed by Ld. Assessing Officer [AO] u/s. 144 of the Act on 13-12-2019.
2. The registry has noted a delay of 31 days in the appeal, the condonation of which has been sought by Ld. AR. Considering the

period of delay, the delay is condoned and we proceed with disposal of the appeal.

3. The only grievance of the assessee is confirmation of addition u/s 69A for Rs.14.72 Lacs. The assessment has been framed on *best judgment basis*. Upon perusal of para-5 of first appellate order, it is clear that the assessee failed to make any representation therein despite being provided with various opportunities. Accordingly, the appeal was dismissed for non-prosecution. Aggrieved, the assessee is in further appeal before us. The Ld. AR has pleaded for another opportunity of hearing before lower authorities which has been opposed by Ld. Sr. DR.

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 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. The same would come at a cost of Rs.2,000/- 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 CIT(A) who shall proceed for de novo adjudication after affording opportunity of hearing to the assessee. The assessee is directed to substantiate its case forthwith failing which Ld. CIT(A) shall be at liberty to proceed with the disposal of the appeal on merits.

5. 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)
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