

आयकर अपीलिय अधिकरण, 'सी' न्यायपीठ चेन्नई में।  
**IN THE INCOME TAX APPELLATE TRIBUNAL  
'C' BENCH, CHENNAI BENCHES, CHENNAI.**

माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य एवं  
माननीय 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.07/Chny/2024  
(निर्धारणवर्ष / Assessment Year: 2017-18)

Shri. Senthil,  
Prop. StoponShop,  
No.113/87, Parameswaran Nagar,  
Tondiarpet,  
Chennai 600 081.

**Vs.** The Income Tax Officer,  
Non Corporate Ward 6(5)  
Chennai.

**[PAN: CKUPS 7498L]**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by  
प्रत्यर्थी की ओर से /Respondent by

: None  
: Shri. Sajit Kumar, IRS, JCIT.

सुनवाई की तारीख/Date of Hearing

: 16.04.2024

घोषणा की तारीख /Date of Pronouncement

: 16.04.2024

**आदेश / ORDER**

**MANU KUMAR GIRI (Judicial Member)**

This appeal by the assessee is arising out of the order of the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi in order No.ITBA/NFAC/S/250/2023-24/1057653229 (1) dated 03.11.2023. The assessment was framed by the Income Tax Officer, Non Corporate Ward 6(5), Chennai for the

assessment year 2017-18 u/s.143(3) of the Income Tax Act, 1961 (hereinafter the 'Act'), vide order dated 04.12.2019

02. At the time of hearing none appeared for the assessee. Hence, rejected the adjournment application filed by assessee. The Ld. Sr. Departmental Representative pleaded for dismissal of the appeal on the ground that the assessee failed to appear even before the Id. first appellate authority.

03. From the case record, it emerges that Assessing Officer made addition on account of unexplained investment and unexplained money under the Income Tax Act, 1961 (in short "the Act"). Upon further appeal, the assessee did not appear before the first appeal authority and did not produce any material to substantiate his grounds of appeal. Accordingly, the assessment was confirmed against which assessee is in further appeal before us.

04. Though we appreciate 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 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 after affording proper opportunity of hearing to the assessee subject to cost of Rs.5000/- 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 may be furnished to the Ld. CIT(A) whose shall proceed for de novo adjudication of the appeal. The assessee is directed to substantiate his case forthwith without any fail, failing which Ld. CIT(A) shall be at liberty to proceed with the disposal of the appeal on merits. The appeal stands allowed for a statistical purposes.

5. In the result, the appeal of the assessee in ITA No.07/Chny/2024 for assessment year 2017-2018 is allowed for statistical purpose.

Order pronounced on 16th day of April , 2024, at Chennai.

Sd/-

**(MANOJ KUMAR AGGARWAL)**

लेखा सदस्य / ACCOUNTANT MEMBER

Sd/-

**(MANU KUMAR GIRI)**

न्यायिक सदस्य / JUDICIAL MEMBER

चेन्नई Chennai:

दिनांक Dated : 16-04-2024

KV

**आदेशकीप्रतिलिपिअग्रेषित**

**Copy of the Order forwarded to :**

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