

**आयकर अपीलीय अधिकरण 'सी' न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH, 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**

**आयकरअपील सं./ ITA No.106/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2017-18)**

Veerappan Banumathi,
5/3, P.P. Complex Main Road,
Pudanchandai,
Sellappampatty,
Namakkal.
Tamil Nadu

Vs. The Income Tax Officer,
Ward 2,
Namakkal.

[PAN:AJJPB 7051L]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

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

: None
: Shri P. 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/250/2023-24/1058014158 (1) dated 17.11.2023. The assessment was framed by the Income Tax Officer, Ward 2, Namakkal for the assessment year 2017-18 u/s.143(3) of the Income Tax Act, 1961 (hereinafter the 'Act'), vide order dated 24.12.2019

2. At the time of hearing none appeared for the 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.

3. From the case record, it emerges that Assessing Officer made addition on account of unexplained cash deposit u/s 69A read with 115BBE and estimated the income u/s 44AD of the Income Tax Act. Upon further appeal, the assessee did not appear before the first appeal authority. Therefore, on the basis of material on record, Id. CIT(A) did not interfere with the order of the Id. Assessing Officer hence rejected the appeal. Now assessee is in further appeal before us.

4. Though we concur with 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. 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. 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.106/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