

**आयकर अपीलीय अधिकरण 'सी' न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
'C' (SMC) 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.02/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2017-18)**

Shri. Rathinam Ravichandran,
Mithilapatti,
Thiruppathur Taluk 622 409.
Tamil Nadu.

Vs. The Deputy Commissioner of
Income Tax,
Non Corporate Circle 1,
Madurai.

[PAN: AXDPR 1043A]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

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

: Ms. Sree Lakshmi Valli, Advocate
: 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 directed against the order of the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi in order No.ITBA/NFAC/S/250/2023-24/1057038932 (1) dated 13.10.2023. The assessment was framed by the Assistant Commissioner of Income Tax, Circle 1, Karaikudii for the assessment

year 2017-18 u/s.143(3) of the Income Tax Act, 1961 (hereinafter the 'Act'), vide order dated 21.12.2019.

2. Ld. Counsel for assessee argued that an opportunity of being heard may be provided by the Id. CIT(A), also prayed for condonation of delay in filing the present appeal. The Ld. Sr. Departmental Representative pleaded for dismissal of the appeal on the ground that the assessee failed to appear before the Id. first appellate authority.

3. From the case record, it emerges that Assessing Officer made addition u/s 69A of the Income Tax Act on account of non furnishing of evidence for receipts. Upon further appeal, the assessee did not appear before the first appeal authority. Accordingly, the assessment was confirmed against which assessee is in further appeal before us.

4. We have perused the reasons given in para 6& 7 of the affidavit for delay in filing the present appeal which are sufficient cause, hence, condone the delay of 20 days and admitted the appeal. Further, 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 with corroborative evidences forthwith

without any fail, failing which Ld. CIT(A) shall be at liberty to proceed with the disposal of the appeal on merits 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).

5. In the result, the appeal of the assessee in ITA No.02/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