

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

Shri Nagappa Chettiyar Srinivasan, **Vs.** The Income Tax Officer,
No.71, Kullalar Street, Ward 1,
Kaveripattinam, Krishnagiri.
Krishnagiri 635 112.

[PAN: BZQPS 1696Q]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

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

: Shri T.S.Lakshmi Venkatraman, FCA
: Shri P. Sajit Kumar, IRS, JCIT.

सुनवाई की तारीख/Date of Hearing

: 17.04.2024

घोषणा की तारीख /Date of Pronouncement

: 17.04.2024

आदेश / ORDER

MANU KUMAR GIRI (Judicial Member)

This appeal filed by the assessee is directed against the order of the Ld. Commissioner of Income Tax(Appeals)(NFAC) Delhi [CIT(A)] in order No. ITBA/NFAC/S/250/2023-24/1058276802 (1) dated 28.11.2023. The

assessment was framed by the Income Tax Officer, Ward 1, Krishnagiri, 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 outset, Ld. Counsel for the appellant submitted that Ld. CIT(A) had not adhered to the principles of natural justice. Ld. Counsel for the appellant further prayed that if an adequate opportunity of hearing is given to appellant, appellant would prosecute his case properly before the Ld. CIT(A).

3. The Ld. Sr. DR pleaded for dismissal of the appeal on the ground that the assessee failed to appear before the Id. first appeal authority.

4. Brief facts of the case are that the Assessing Officer passed assessment order under section 143(3) of the Act vide order dated 24.12.2019 and made addition on account of cash deposits during demonetisation period treated as unexplained investments under section 69 and taxed u/s115BBE of the Act. Upon further appeal, the assessee did not appear before the first appeal authority. Accordingly, the assessment was confirmed on merits against which assessee is in further appeal before us.

5. We have heard the rival contention and perused the material on record. 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.

6. In the result, the appeal of the assessee in ITA No.155/Chny/2024 for assessment year 2017-2018 is allowed for statistical purpose.

Order pronounced in the open court at the time of hearing on 17th day of April , 2024, at Chennai.

Sd/-

(मनोज कुमार अग्रवाल)

(MANOJ KUMAR AGGARWAL)

लेखा सदस्य / ACCOUNTANT MEMBER

Sd/-

(मनु कुमार गिरि)

(MANU KUMAR GIRI)

न्यायिक सदस्य / JUDICIAL MEMBER

चेन्नई Chennai:

दिनांक Dated :17-04-2024

KV

आदेश की प्रतिलिपि अग्रेषित /Copy to :

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT
4. विभागीय प्रतिनिधि/DR
5. गार्डफाईल/GF