

**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.170/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2018-19)**

M/s. Kamarasar Educational and
Social Welfare Trust,
9-A, D R Complex, Vellala Street,
Ariyalur 621 704.
Tamil Nadu.

Vs. The Income Tax Officer,
Exemptions Ward,
Trichy.

[PAN: AABTK 8393H]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by

: Ms. T.V.Muthu Abirami, Advocate

प्रत्यर्थी की ओर से /Respondent by

: 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)] vide order No.ITBA/NFAC/S/250/2023-24/1058323482 (1), dated 29.11.2023. The assessment was framed by the Additional/Joint/Deputy/Assistant Commissioner of Income Tax/ Income-tax Officer, National Faceless

Assessment Centre, Delhi u/s.143(3) r.w.s. 144B of the Income Tax Act, 1961 (hereinafter the 'Act') for the assessment year 2018-19 vide order dated 25.09.2021.

2. At the outset, Ld. Counsel for the appellant submitted that Ld. CIT(A) had not followed the principles of natural justice and within a month purported notices dated 25.09.2023, 04.10.2023, 18.10.2023 and 26.10.2023 were sent to the Assessee. Ld. Counsel for the appellant further prayed that if an adequate opportunity of hearing is given to appellant, appellant would prosecute its case properly before the Ld. CIT(A).

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

4. From the case record, it emerges that Assessing Officer held that Assessee is not eligible for exemption under Section 11 of the Act and completed the assessment u/s 143(3) r.w. section 144B vide order dated 25.09.2021. Upon further appeal, the position remained the same and the assessee did not appear before the first appellate authority also. Accordingly, the assessment was confirmed, against which assessee is in further appeal before us.

5. We have heard the rival contention and gone through the facts and circumstances of the case. 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 its 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.170/Chny/2024 for assessment year 2018-2019 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