

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

S.A. Kumar  
Prop. Sri Nandhi Traders,  
No.271, Nandhi Dhall Mills,  
Narasimhan Street,  
Salem 636 002.

**Vs.** The Deputy Commissioner of  
Income Tax,  
Circle 1(1)  
Salem.

**[PAN: AEEPK 3823R]**

(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

: 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/250/2023-24/1058094502 (1) dated 21.11.2023. The

assessment was framed by the DCIT, Circle-1(1), Salem for the assessment year 2017-18 passed u/s.143(3) of the Income Tax Act, 1961 (hereinafter the 'Act'), vide order dated 17.12.2019

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

3. On the other hand, 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. From the case record, it emerges that Assessing Officer passed assessment order under section 143(3) of the Act vide order dated 17.12.2019 and made addition on account of cash deposits during demonetisation period treated as unexplained money. Upon further appeal, the assessee did not appear before the first appeal authority. Accordingly, the assessment was confirmed on merits on the basis of statements of facts filed by the Assessee against which assessee is in further appeal before us.

5. 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.

6. In the result, the appeal of the assessee in ITA No.145/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/-

**(MANOJ KUMAR AGGARWAL)**

लेखा सदस्य / ACCOUNTANT MEMBER

Sd/-

**(MANU KUMAR GIRI)**

न्यायिक सदस्य / JUDICIAL MEMBER

चेन्नई Chennai;

दिनांक Dated :17-04-2024

KV

आदेशकीप्रतिलिपिअग्रेषित

**Copy of the Order forwarded to :**

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