

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.206/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2011-12)

Kannian Udayaprakash,
New No.27, Old No.14,
Balaji Street,
Kodambakkam,
Chennai 600 024.

Vs. The Income Tax Officer,
Non Corporate Ward 19(1)
Chennai

[PAN: ABJPU 9946K]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by

: Shri. H. Yeshwanth Kumar, C.A.

प्रत्यर्थी की ओर से /Respondent by

: Shri P. Sajit Kumar, IRS, JCITG

सुनवाई की तारीख/Date of Hearing

: 17.04.2024

घोषणा की तारीख /Date of Pronouncement

: 17.04.2024

आदेश / O R D E R

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/250/2023-24/1059085441 (1) dated 27.12.2023. The assessment was framed by the Income Tax Officer, Non Corporate Ward 14 (4), Chennai for the assessment year 2011-12 passed u/s.143(3)

r..w.s 147 of the Income Tax Act, 1961 (hereinafter the 'Act'), vide order dated 20.12.2018.

2. At the outset, Ld. Counsel for the appellant submitted that Ld. CIT(A) had not followed 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. 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) r.w. section 147 of the Act vide order dated 20.12.2018 and made addition on account of unexplained income u/s 68. Assessment Order under section 143(3) r.w. section 147 of the Act dated 20.12.2018 was further challenged in appeal wherein the assessee did not appear before the first appeal authority. Accordingly, the assessment was confirmed on merits and appeal was disposed of ex-parte on the basis of statements of facts filed by the Assessee against which assessee is in further appeal before us.

5. We have heard the rival contention and perused the material on record. Though we appreciate the submissions of Ld. Sr. DR however keeping in

mind the principles of natural justice we deem it appropriate 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.206/Chny/2024 for assessment year 2011-2012 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. आयकरआयुक्त/CIT
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF