

आयकर अपीलीय अधिकरण 'ए' न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
'A' BENCH, CHENNAI

मजनीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य एवं
मजनीय श्री मनु कुमार गिरि, न्यायिक सदस्य के समक्ष।
BEFORE HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM
AND HON'BLE SHRI MANU KUMAR GIRI, JM

आयकर अपील सं. ITA No.310/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2012-13)

Sh. Govindraj Bhandari No.4-A, Ayya Mudali Street George Town Chennai – 600 003	बनाम/ Vs.	ITO Non-Corporate Ward 4(4) Chennai – 600 006
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. ACXPB-0037-D		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Shri R.Venkataraman (CA) – Ld. AR
प्रत्यर्थी की ओरसे/ Respondent by	:	Shri ARV Srinivasan (Addl. CIT) – Ld. Sr. DR

सुनवाई की तारीख/ Date of Hearing	:	29-04-2024
घोषणा की तारीख / Date of Pronouncement	:	01-05-2024

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2012-13 arises out of the order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 07-12-2023 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 143(3) r.w.s. 147 of the Act on 18-12-2019. In the assessment order, Ld. AO made addition of unexplained

investment of Rs.10 Lacs and another addition of Rs.20.27 Lacs on account of cash deposits. Though the assessee preferred further appeal, it failed to make any representation therein. Accordingly, the assessment was confirmed. Aggrieved, the assessee is in further appeal before us. The Ld. AR has prayed for another opportunity of hearing before Ld. CIT(A) which has been opposed by Ld. Sr. DR.

2. Though the assessee has remained negligent, however, keeping in mind the principle of natural justice, we deem it fit to grant another opportunity to the assessee to substantiate its case. Accordingly, the impugned order is set aside and the appeal is restored back to the file of Ld. CIT(A) who shall proceed for de novo adjudication of the appeal after affording opportunity of hearing to the assessee. The assessee is directed to substantiate its case forthwith failing which Ld. CIT(A) shall be at liberty to proceed with disposal of appeal on merits.

3. The appeal stand allowed for statistical purposes.

Order pronounced on 1st May, 2024

Sd/- (MANU KUMAR GIRI) **Sd/-** (MANOJ KUMAR AGGARWAL)
न्यायिक सदस्य / JUDICIAL MEMBER **लेखक सदस्य / ACCOUNTANT MEMBER**

चेन्नई Chennai; दिनांक Dated : 01-05-2024
DS

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

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