

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

माननीय श्री मनोज कुमार अग्रवाल, लेखक 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

आयकर अपील सं. ITA No.315/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2012-13)

Sakthi Hatcheries 16-1/117, Dindigul Road Singampunari, Sivagangai – 630 502	बनम / Vs.	DCIT Non-corporate Circle-1 Madurai
स्थायी लेखासं./जी आइ आर सं./PAN/GIR No. AAZFS-7652-P		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Shri S. Sridhar (Advocate-Erode, Virtual), 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 25-05-2023 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 143(3) r.w.s 263 of the Act on 30-12-2017. The registry has noted a delay of 199 days in the appeal, the

condonation of which has been sought by Ld. AR on the strength of affidavit of one of the partners of the assessee-firm. It has been stated that the delay occurred due to disputes between the partners of the firm. Though Ld. Sr. DR opposed condonation of delay, however, we condone the delay and admit the appeal for adjudication. The Ld. AR has prayed for another opportunity of hearing which has been opposed by Ld. Sr. DR.

2. In the assessment order, Ld. AO has made disallowance u/s 40(a)(ia) as well as another disallowance u/s 36(1)(va). During appellate proceedings, the assessee failed to make any representation and accordingly, the appeal was dismissed. Aggrieved, the assessee is in further appeal before us.

3. 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. The same would come at a cost of Rs.2,000/- which shall be deposited by the assessee within 30 days from the date of receipt of this order to 'Tamil Nadu State Legal Services Authority' at Hon'ble High Court of Madras. The proof of the same shall be furnished by the assessee to learned CIT(A) who shall proceed for de novo adjudication after affording reasonable 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.

4. The appeal stand allowed for statistical purposes.

Order pronounced on 1st May, 2024

Sd/-
(MANU KUMAR GIRI)
न्यायिक सदस्य / JUDICIAL MEMBER

Sd/-
(MANOJ KUMAR AGGARWAL)
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