

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

<b>Ramaiah Sathya</b> 65/66, MV Street, Pallathur Karaikudi – 630 107	<b>बनाम/ Vs.</b>	<b>ACIT</b> <b>Circle 1</b> Karaikudi – 630 002
स्थायी लेखासं./जी आइ आर सं./PAN/GIR No. <b>BIJPS-7032-K</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थी की ओरसे/ <b>Appellant by</b>	:	Shri G.Tarun (Advocate) – Ld. AR
प्रत्यर्थी की ओरसे/ <b>Respondent by</b>	:	Shri ARV Srinivasan (Addl. CIT) – Ld. Sr. DR

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

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeal by assessee for Assessment Year (AY) 2017-18 arises out of the order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 26-12-2023 in the matter of an assessment framed by Ld. AO u/s 143(3) vide order dated 21-12-2019. In the assessment order, Ld. AO made addition of cash deposit for Rs.35.38 Lacs. The Ld. CIT(A) confirmed the assessment since the assessee failed to make any

representation during appellate proceedings. Aggrieved, the assessee is in further appeal before us. The Ld. AR has prayed for another opportunity of hearing before lower authorities 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 appeal is restored back to Ld. CIT(A) for fresh adjudication 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 adjudicate the appeal on the basis of material on record.

3. The appeal stand allowed for statistical purposes.

*Order pronounced on 1<sup>st</sup> May, 2024*

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

**Sd/-**  
**(MANOJ KUMAR AGGARWAL)**  
**लेखा सदस्य / ACCOUNTANT MEMBER**

चेन्नई Chennai; दिनांक Dated : 01-05-2024

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**आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :**

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