

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

M/s Vijayalakshmi and Co. C/o G.Badri Narayana & Co. (CA) New No.13, Old No.6/2, Sait Colony 2 nd Street, Egmore Chennai – 600 008	बनम / Vs.	ITO Non-corporate ward 12(1) Chennai
स्थायी लेखासं./जी आइ आरसं./PAN/GIR No. AANFV-0608-A		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Shri Shravan Gattupalli (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) 2017-18 arises out of the order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 18-08-2022 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 144 of the Act on 25-12-2019. The registry has noted delay of 477 days in the appeal, the condonation of which

has been sought by Ld. AR by way of condonation petition. It has been stated that the assessee did not receive any email or post communicating the impugned order. On 27-01-2024, the assessee received a letter containing details of outstanding demands and the assessee immediately sought the advice of CA. Thereafter, the appeal was preferred with a delay. It has further been stated that the delay was not deliberate but due to circumstances beyond the control of the assessee. Though Ld. Sr. DR opposed condonation of delay, however, considering the aforesaid factual position, the delay is condoned and we proceed for adjudication of appeal on merits. The Ld. AR has sought another opportunity of hearing before lower authorities which has been opposed by Ld. Sr. DR.

2. In the assessment order, Ld. AO estimated business income @8% and assessed the income at Rs.12.60 Lacs since the assessee failed to make any substantive submissions. The position remained the same during appellate proceedings and accordingly, the assessment was confirmed. 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. Accordingly, the orders of lower authorities are set aside and the matter is restored back to Ld. AO to frame de novo assessment with a direction to the assessee to substantiate its case forthwith failing which Ld. AO shall be at liberty to frame assessment on the basis of material on record. A reasonable opportunity of hearing shall be granted to the assessee.

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