

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.357/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2005-06)

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| Light Roofings Limited 114/3, Padmanabha Nagar 5 th Street, Adyar SO, Besant Nagar Chennai – 600 020 | बनाम/ Vs. | ACIT Circle III (4) Chennai |
| स्थायी लेखासं./जीआइआरसं./PAN/GIR No. AAACL-0524-D | | |
| (अपीलार्थी/Appellant) | : | (प्रत्यर्थी / Respondent) |

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

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| 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) 2005-06 arises out of the order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 29-01-2024 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 143(3) of the Act on 11-12-2007. In the assessment order, Ld. AO made various additions under the head

business income and capital gains. The Ld. CIT(A) confirmed the same since the assessee failed to make any representation therein. 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 impugned order is set aside and the appeal is restored back to the file of Ld. CIT(A) for fresh 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 dispose-off the appeal on merits on the basis of material on record.

3. The appeal stand allowed for statistical purposes.

Order pronounced on 1st May, 2024

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| Sd/- (MANU KUMAR GIRI) न्यायिक सदस्य / JUDICIAL MEMBER | Sd/- (MANOJ KUMAR AGGARWAL) लेखासदस्य / ACCOUNTANT MEMBER |
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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

