

**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.366/Chny/2024**  
**(निर्धारणवर्ष / Assessment Year: 2014-15)**

<b>Bose Chandra Ebenezer</b> No.34B, Visveswaraiah 2 <sup>nd</sup> Street, Church Road, KK Pudur, Coimbatore – 641 038	<b>बनाम/ Vs.</b>	<b>ITO</b> <b>Ward 2(5)</b> Coimbatore – 641 018
<b>स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AAAPPE-5981-C</b>		
<b>(अपीलार्थी/Appellant)</b>	<b>:</b>	<b>(प्रत्यर्थी / Respondent)</b>

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

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

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeal by assessee for Assessment Year (AY) 2014-15 arises out of the order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 19-01-2024 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 143(3) of the Act on 31-03-2016. In the assessment order, Ld. AO made various additions of Rs.27.63 Lacs.

The Ld. CIT(A) confirmed the same since the assessee did not 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 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.

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