

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

Lazarus Daniel Lenin Paul 12, Halls Raod, Kilpauk Chennai – 600 010	बनम / Vs.	ITO Non-Corporate Ward 10(3) Chennai – 600 034
स्थायी लेखासं./जी आइ आरसं./PAN/GIR No. ATMPP-2525-N		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Shri Girish Kumar (Advocate) – 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 23-08-2023 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 143(3) of the Act on 24-12-2019. The registry has noted a delay of 115 days in the appeal, the condonation of which has been sought by Ld. AR on the strength of an affidavit of

the assessee. It has been submitted that the hearing notices were sent on email id which was handled by an employee. Though Ld. Sr. DR has opposed the condonation, however, considering the period of delay, the delay is condoned and we proceed for adjudication of the appeal on merits. The Id. AR has prayed for another opportunity of hearing before lower authorities which has been opposed by Ld. Sr. DR.

2. In the assessment order, Ld. AO made addition of unexplained expenditure for Rs.13.88 Lacs since the assessee could not establish the source thereof. The Ld. CIT(A) confirmed the assessment since the assessee failed to make any representation therein.

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.5,000/- 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 AO who shall proceed for de novo assessment after affording opportunity of hearing to the assessee. The assessee is directed to substantiate its case forthwith failing which Ld. AO shall be at liberty to proceed with framing of assessment on merits.

4. The appeal stand allowed for statistical purposes.

Order pronounced on 1st May, 2024

Sd/-

(MANU KUMAR GIRI)

न्यायिक सदस्य / JUDICIAL MEMBER

चेन्नई Chennai; दिनांक Dated : 01-05-2024

DS

Sd/-

(MANOJ KUMAR AGGARWAL)

लेखासदस्य / ACCOUNTANT MEMBER

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

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