

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

<b>Shri R.Duraiswamy</b> No.119, VOC Street Panruti – 607 106 Cuddalore District	<b>बनाम/ Vs.</b>	<b>ITO</b> <b>Ward 4</b> <b>Cuddalore – 607 001</b>
<b>स्थायी लेखासं./जी आइ आरसं./PAN/GIR No. <b>AAFPD-4044-C</b></b>		
<b>(अपीलार्थी/ Appellant)</b>	<b>:</b>	<b>(प्रत्यर्थी / Respondent)</b>

<b>अपीलार्थी की ओरसे/ Appellant by</b>	<b>:</b>	None
<b>प्रत्यर्थी की ओरसे/ Respondent by</b>	<b>:</b>	Shri ARV Srinivasan (Addl. CIT) – Ld. Sr. DR

<b>सुनवाई की तारीख/Date of Hearing</b>	<b>:</b>	29-04-2024
<b>घोषणा की तारीख /Date of Pronouncement</b>	<b>:</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 07-11-2023 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 143(3) of the Act on 28-11-2019. The registry has noted a delay of 37 days in the appeal which stand

condoned. At the time of hearing, none appeared for assessee. The Ld. Sr. DR pleaded for dismissal of the appeal. In the assessment order, Ld. AO made addition of cash deposits for Rs.14.30 Lacs. The Ld. CIT(A) confirmed the assessment since the assessee did not make any representation therein. Aggrieved, the assessee is in further appeal before us.

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 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 proceed with disposal of appeal on merits.

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

DS

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

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