

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.385/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2018-19)

Shree Kongu Velalar Ed. Trust 355, TKM Complex, Erode RAD Perundurai Town, Erode-638052	बनाम/ Vs.	ACIT Erode – 638 001
स्थायी लेखासं./जी आइ आर सं./PAN/GIR No. AAKTS-2534-H		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Shri D. Anand (Advocate) for Sh. T. Vasudevan (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) 2018-19 arises out of the order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 10-01-2024 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 143(3) of the Act on 12-04-2021. In the assessment order, Ld. AO withdrew exemption u/s 11 and assessed

the income at Rs.210.16 Lacs. The assessee largely remained non-cooperative during assessment proceedings. The Ld. CIT(A) dismissed the appeal in *limine* for want of condonation of delay of 95 days and also in view of the fact that no grounds of appeal were filed. Aggrieved, the assessee is in further appeal before us. The Ld. AR has sought another opportunity of hearing 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 appeal is restored back to Ld. CIT(A) for de novo adjudication after affording opportunity of hearing to the assessee. The assessee is directed to file grounds of appeal, explain the delay and substantiate its case forthwith failing which Ld. CIT(A) shall be at liberty to proceed with adjudication of appeal on the basis of material on record.

3. 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)
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