

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

Vettri Vikash Paper Mills 75/3D, 76/1B1, Ayyampalayam Village Zamin Muthur Post, Pollachi Coimbatore – 642 005	बनाम/ Vs.	ITO Ward 1, Pollachi – 642 001
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. AAOFV-1797-M		
(अपीलार्थी/Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Shri N. Arjun Raj (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 19-07-2023 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 143(3) of the Act on 30-12-2019. The registry has noted a delay of 152 days in the appeal, the condonation

of which has been sought by Ld. AR on the strength of an affidavit of one of the partners of the assessee-firm. It has been submitted that the notices were sent on dormant email id. Though Ld. Sr. DR opposed condonation of delay, however, considering the period of delay, we condone the delay and admit the appeal for adjudication.

2. The Ld. AR pleaded for another opportunity of hearing considering the fact that the assessee remained unrepresented during first appellate proceedings. The Ld. Sr. DR proposed for dismissal of the appeal. In the assessment order, the assessee has been saddled with addition of Rs.12 Lacs since it could not establish the source of cash deposit.

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. Accordingly, the orders of lower authorities are set aside and the matter is restored back to Ld. AO for make 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

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