

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

Legal Heir of Late Varisaimohammed Sydamohammed No.11, Pavadi Street No.7 Tiruchengode, Namakkal – 637 211.	बनम / Vs.	ITO Ward 1 Tiruchengode-637 211.
स्थायी लेखासं./जी आइ आरसं./PAN/GIR No. BCMPS-1779-P		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	None
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 13-10-2023 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 144 of the Act on 25-09-2019. The registry has noted a delay of 51 days in the appeal which stand condoned. At

the time of hearing, none appeared for assessee. However, it emerges that the assessment has been framed on *best judgment basis* making addition of cash deposit of Rs.12.32 Lacs. The position remained the same during first appellate proceedings and accordingly, the assessment was confirmed. Aggrieved, the legal heir of the assessee is in further appeal before us. The Ld. Sr. DR has pleaded for dismissal of the appeal. ,

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 legal heir of the assessee to substantiate their case. Accordingly, the appeal is restored back to the file of Ld. CIT(A) for fresh adjudication after affording reasonable opportunity of hearing to the legal heirs of the assessee. The representative is directed to substantiate their 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 1st May,2024

Sd/-
(MANU KUMAR GIRI)
न्यायिक सदस्य / JUDICIAL MEMBER

Sd/-
(MANOJ KUMAR AGGARWAL)
लेखासदस्य / 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