

आयकर अपीलीय अधिकरण 'ए' न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
'A' BENCH, CHENNAI

मजनीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य एवं
मजनीय 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 अपीलसं ITA No.430/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2018-19)
&

आयकर अपीलसं ITA No.431/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2018-19)

Mr. Antony Vincent No.10-A, PillayarKoil Street, Kachinankuppam, Chennai – 600 098.	बनम/ Vs.	DCIT Non Corporate Circle 7(1), Chennai.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. AAFPV-4311-C		
(पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Shri N.V.Krishnan (Advocate) for Ms.T.V.Muthu Abirami (Advocate) - Ld.AR
प्रत्यर्थी की ओरसे/ Respondent by	:	Shri AR V Sreenivasan (Addl.CIT)-Ld. Sr. DR

सुनवाई की तारीख/ Date of Hearing	:	30-04-2024
घोषणा की तारीख / Date of Pronouncement	:	02-05-2024

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. The sole grievance of the assessee in ITA No.430/Chny/2024 is confirmation of addition of Rs.43.33 Lacs on account of denial of deduction u/s 54. The Ld. AO has levied penalty against the same which is subject matter of ITA No.431/Chny/2024. The impugned orders have been passed by first appellate authority vide orders dated 03.08.2023

and 20.12.2023. The registry has noted delay of 139 days in quantum appeal, the condonation of which has been sought by Ld. AR on the strength of an affidavit of the assessee. Considering the period of delay, the delay is condoned and we proceed for adjudication of the appeal on merits.

2. The Ld. AR sought another opportunity of hearing since impugned orders are ex-parte orders. The Ld. Sr. DR has opposed the same.

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. Therefore, we set aside the impugned orders and restore both the appeals back to the file of Ld. CIT(A) for de novo adjudication after affording reasonable opportunity of hearing to the assessee. The assessee is directed to substantiate its case forthwith failing which Ld. CIT(A) would be at liberty to proceed with disposal of appeals on the basis of material on record.

4. Both the appeals stand allowed for statistical purposes.

Order pronounced on 2nd May, 2024

Sd/- (MANU KUMAR GIRI) न्यायिक सदस्य / JUDICIAL MEMBER	Sd/- (MANOJ KUMAR AGGARWAL) लेखासदस्य / ACCOUNTANT MEMBER
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चेन्नई Chennai; दिनांक Dated : 02-05-2024
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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