

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

महनीय श्री मनोज कुमर अग्रवाल, लेखक सदस्य एवं
महनीय श्री मनु कुमर 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.438/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2018-19)

Shri Saravanabavan Magesan 53, NabigalNayagam Street, Kumaran Nagar, Arcot, Vellore – 632 503.	बनम/ Vs.	ITO Ward -1, Vellore.
स्थायी लेखासं./जी आइ आर सं./PAN/GIR No. BMCPM-8444-D		
(पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Shri Abhishek Murali (CA) -Ld. AR
प्रत्यर्थी की ओरसे/ Respondent by	:	Shri Nilay Baran Som (CIT)-Ld. 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. 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 30-01-2024 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 144 r.w.s 144B of the Act on 30-04-2021. The assessment has been framed on *best judgment basis* wherein Ld. AO made addition of cash deposit for Rs.646.53 Lacs. The assessee preferred further appeal but did not make any effective representation

therein. The Ld. CIT(A) did not admit the appeal for want of condonation of delay of 422 days. The Ld. CIT(A) also noted that the assessee filed another appeal for the same very assessment year on similar grounds of appeal. In effect, this was a duplicate appeal. Therefore, the appeal was dismissed as infructuous. Aggrieved, the assessee is in further appeal before us. The Ld. AR has pleaded for another opportunity of hearing which has been opposed by Ld. CIT DR. The Ld. AR submitted that substantial period of delay fall within Covid-19 Lockdown period.

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. It appears that the assessee has filed duplicate appeals. Therefore, we set aside the impugned order and restore the appeal back to the file of Ld. CIT(A) for de novo adjudication of one of the appeals. The assessee is directed to provide the requisite details and substantiate its case forthwith failing which Ld. CIT(A) would be at liberty to proceed with disposal of appeal on the basis of material on record. A reasonable opportunity of hearing shall be granted to the assessee.

3. The appeal stand allowed for statistical purposes.

Order pronounced on 2nd May, 2024

Sd/-

(MANU KUMAR GIRI)

न्यायिक सदस्य / JUDICIAL MEMBER

चेन्नई Chennai; दिनांक Dated : 02-05-2024

DS

Sd/-

(MANOJ KUMAR AGGARWAL)

लेखक सदस्य / ACCOUNTANT MEMBER

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

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