

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

<b>M/s. S.R. Saraswathy Educational Charitable Trust</b> 1616, Alichikudi Road, Vridhachalam – 606 001.	<b>बनम/</b> Vs.	<b>ITO</b> Exemption Ward -2, Chennai.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. <b>AAMTS-7621-M</b>		
(पीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थी की ओरसे/ <b>Appellant by</b>	:	Shri Saroj Kumar Parida (Advocate) -Ld.AR
प्रत्यर्थी की ओरसे/ <b>Respondent by</b>	:	Shri AR V Sreenivasan (Addl.CIT)-Ld. Sr. DR

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

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeal by assessee arises out of an ex-parte order passed by Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] on 22-12-2023 in the matter of an assessment framed by Ld. Assessing Officer [AO] on best judgment basis u/s 144 of the Act on 26-12-2019. During hearing, Ld. AR has pleaded for another opportunity of hearing which has been opposed by Ld. Sr. DR. The Ld. AR also submitted that written submissions were filed by the assessee on 22-12-2023 which remained to be considered.

In the assessment order, Ld. AO denied exemption claimed by the assessee u/s 11 and also made addition of cash deposits. During appellate proceedings, the assessee failed to make any representation and accordingly, the appeal was dismissed for non-prosecution.

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. Therefore, we set aside the impugned order and restore the appeal 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 and supply the requisite information forthwith failing which Ld. CIT(A) shall be at liberty to proceed with disposal of appeal on merits on the basis of material on record.

3. The appeal stand allowed for statistical purposes.

*Order pronounced in open court on 2<sup>nd</sup> May, 2024*

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