

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 अपील सं ITA No.514/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2018-19)

CMWSSB Employees Co-Op Thrift and Credit Society XC-161, Kilpauk Head Works, New Avadi Road, Kilpauk, Chennai – 600 010	बनाम/ Vs.	ITO Non- Corporate Ward -10(1), Chennai.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. AACAC-6318-A		
(पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	None
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	:	06-05-2024

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 29-12-2023 in the matter of assessment framed by the Ld.AO u/s 143(3) r.w.s 143(3A) & 143(3B) of the Act on 22-03-2021. The assessee was denied deduction u/s 80P(2)(d) for Rs.84.56 Lacs which was denied by Ld. AO, *inter-alia*, by invoking the provisions of

Sec.80AC. The Ld. CIT(A) confirmed the same since the assessee failed to make any representation therein. Aggrieved, the assessee is in further appeal before us. During hearing none has appeared for assessee. 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 assessee to substantiate its case. Accordingly, the appeal is restored back to learned 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) shall be at liberty to proceed with disposal of appeal on merits.

3. The appeal stand allowed for statistical purposes.

Order pronounced in open court on 6th 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 : 06-05-2024
DS

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

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