

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.473/Chny/2024
(निर्धारण वर्ष / Assessment Year: 2011-12)

Shri Vijay Pai Natasha 16, Vellaiyan Road, Kotturpuram, Chennai-600 085.	बनम / Vs.	ITO Non-Corporate Ward-1(4) Chennai.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. AFEPN-0433-P		
(पीलार्थी/ Appellant)	:	(प्रत्यर्थी/ Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	None
प्रत्यर्थीकीओरसे/ Respondent by	:	Shri AR V Sreenivasan (Addl. CIT) - Ld. Sr. DR

सुनवाईकीतारीख/ Date of Hearing	:	30-04-2024
घोषणाकीतारीख/ Date of Pronouncement	:	06-05-2024

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2011-12 arises out of an order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 30-11-2023 in the matter of penalty levied by Ld. Assessing Officer [AO] u/s. 271(1)(c) for Rs.3.78 Lacs vide order dated 17-02-2022 for concealment of income. The registry has noted delay of 25 days in appeal. Considering the period of delay, the delay is condoned and the appeal is admitted for adjudication on merits. At the time of hearing, none

appeared for assessee. The Ld. Sr. DR pleaded for dismissal of the appeal on the ground that the assessee failed to make any submissions during appellate proceedings.

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 the basis of material on record.

3. The appeal stand allowed for statistical purposes.

Order pronounced on 6th May, 2024

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

Sd/-
(MANOJ KUMAR AGGARWAL)
लेखक सदस्य / ACCOUNTANT MEMBER

चेन्नई Chennai; दिनांक Dated : 06-05-2024

DS

आदेशकीप्रतिलिपिअप्रेषित/Copy of the Order forwarded to :

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