

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

Shri Chockalingam Rajasekar 65, Brindavan Road, AVK Nagar, Salem-636 004.	बनाम/ Vs.	DCIT Circle- 1(1), Salem.
स्थायी लेखासं./जी आइ आर सं./PAN/GIR No. ACCPR-2067-G		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Shri D. Anand (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	:	06-05-2024

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2017-18 arises out of the order of learned Commissioner of Income Tax, (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 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 23-09-2019. The grievance of the assessee is confirmation of certain additions i.e., Rs.20.23 Lacs as unexplained money u/s.69A, Rs.10.77 Lacs as unaccounted business income and Rs.14.36 Lacs as

unaccounted house property income. The registry has noted a delay of one day in the appeal, which stand condoned.

2. The assessment has been framed on *best judgment basis* since the assessee failed to make any representation therein. The position remained the same during appellate proceedings as well and accordingly, the assessment was confirmed. The Ld. AR has pleaded for another opportunity of hearing which has been opposed by Ld. Sr. DR.

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. Accordingly, the orders of lower authorities are set aside and the matter is restored back to learned AO for de novo assessment after affording reasonable opportunity of hearing to the assessee. The assessee is directed to substantiate its case forthwith failing which Ld. AO shall be at liberty to proceed with framing of assessment on the basis of material on record.

4. 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) लेखासदस्य / ACCOUNTANT MEMBER
---	--

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