

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

महनीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य एवं
महनीय 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.492/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2017-18)

Smt. Velan Nirmala, 10, Santhur Road, Pochampalli Post, Krishnagiri Dist. – 635 206.	बनम/ Vs.	DCIT Circle-1 Hosur.
स्थायी लेखासं./जी आइ आर सं./PAN/GIR No. AGLPN-8589-J		
(पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Shri P.M.Kathir (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 arises out of an ex-parte order passed by Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] on 23-11-2023 in the matter of an assessment framed by Ld. Assessing Officer [AO] on best judgment basis u/s 144 of the Act on 15-12-2019. During hearing, Ld. AR has pleaded for another opportunity of hearing which has been opposed by Ld. Sr. DR. The registry has noted a delay of 35 days in the appeal, the condonation of which has been sought by Ld. AR on the strength of

affidavit of assessee. Considering the contents of affidavit and period of delay, the delay is condoned and we proceed with disposal of the appeal.

2. In the assessment order, Ld. AO has made certain additions u/s 69A as well as assessee Business Income. The Ld. CIT(A) confirmed the same since the assessee did not appear therein. Aggrieved, the assessee is in further appeal before us. 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. The same would come at a cost of Rs.5,000/- which shall be deposited by the assessee within 30 days from the date of receipt of this order to 'Tamil Nadu State Legal Services Authority' at Hon'ble High Court of Madras. The proof of the same shall be furnished by the assessee to learned AO who shall proceed 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 assessment on the basis of material on record.

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

चेन्नई Chennai; दिनांक Dated : 06-05-2024

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