

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

M/s. N S K Builders Pvt. Ltd. 73/12-A, Annamalai Nagar, Trichy – 620 018.	बनम / Vs.	JCIT Range -1, Trichy
स्थायी लेखासं./जीआइआरसं./PAN/GIR No.	AADCN-2665-C	
(पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Shri Y. Sridhar (FCA)- Ld.AR
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 / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2011-12 arises out of the order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 28-12-2023 in the matter of an assessment framed by Ld. AO on best judgment basis u/s. 144 of the Act on 06-03-2014. The Ld. AO estimated business income and made addition of cash deposits. The additions were confirmed by first appellate authority. The Tribunal restored the appeal back to the file of Ld. CIT(A). However, the assessee

did not respond to the hearing notices and remained non-compliant. Accordingly, the appeal was again dismissed against which the assessee is in further appeal before us. The Ld. AR has prayed for restoration of matter back to the file of Ld. AO which has been opposed by Ld. Sr. DR.

2. Considering the fact that this was second round, we are not inclined to remand the matter back to the file of Ld. AO as pleaded by Ld. AR. However, keeping in mind the principle of natural justice, we deem it fit to grant another opportunity to the assessee to substantiate its case before Ld. CIT(A). 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 CIT(A) who shall proceed 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 dispose-off the 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)
लेखा सदस्य / 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