

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

**माननीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य एवं**  
**माननीय 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.525/Chny/2024**  
**(निर्धारणवर्ष / Assessment Year: 2017-18)**

<b>Shri Race Gounder Kadu Sengottaiyan Sakthivelu</b> No.1/26, Rasi Gounder Kadu, P. Kattupalayam, Palamedu, Tiruchengode (Tk), Namakkal – 637 503.	<b>बनम/</b> Vs.	<b>ITO,</b> Ward -2, Tiruchengode.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. <b>BLAPS-7099-K</b>		
(पीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थी की ओरसे/ <b>Appellant by</b>	:	Shri T.S. Lakshmi Venkatraman (FCA)-Ld.AR
प्रत्यर्थी की ओरसे/ <b>Respondent by</b>	:	Shri AR V Sreenivasan (Addl.CIT)-Ld. Sr. DR

सुनवाई की तारीख/ <b>Date of Hearing</b>	:	30-04-2024
घोषणा की तारीख / <b>Date of Pronouncement</b>	:	06-05-2024

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeal by assessee for Assessment Year (AY) 2017-18 arises out of an order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 03-01-2024 in the matter of an assessment framed by Ld. Assessing Officer [AO] on best judgment basis u/s 144 of the Act on 22-10-2019. During hearing, Ld. AR has pleaded for another opportunity of hearing which

has been opposed by Ld. Sr. DR. In the assessment order, Ld. AO made certain additions on *best judgment basis*. During appellate proceedings, the assessee failed to make any representation and accordingly, the appeal was dismissed.

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. 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 Ld. 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 on 6<sup>th</sup> May, 2024*

<b>Sd/-</b>	<b>Sd/-</b>
<b>(MANU KUMAR GIRI)</b>	<b>(MANOJ KUMAR AGGARWAL)</b>
<b>न्यायिक सदस्य / JUDICIAL MEMBER</b>	<b>लेखासदस्य / ACCOUNTANT MEMBER</b>

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