

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.523/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2018-19)

Shri Rangasamy Balasubramaniam 32/NA, KonarThottam, OppKurushi Housing, Unit Phase II, Pillayarapuram, Sidco Coimbatore – 641 021.	बनम/ Vs.	ITO Non Corporate Ward 4(3), Coimbatore.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. BLLPB-3130-M		
(पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Shri Girish Kumar (Advocate)-Ld.AR
प्रत्यर्थी की ओरसे/ Respondent by	:	Shri Nilay Baran Som (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) 2018-19 arises out of an order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 08-08-2023 in the matter of an assessment framed by Ld. Assessing Officer [AO] on best judgment basis u/s 144 r.w.s. 143(3A) & 143(3B) of the Act on 10-04-2021. The registry has noted delay of 145 in appeal, the condonation of which has been sought by Ld. AR on the strength of

condonation petition which is supported by an affidavit of the assessee. It has been submitted that notices were sent on an email id which was not accessible to the assessee. Though Ld. Sr. DR opposed condonation of delay, however, accepting the plea of Ld. AR, we condone the delay.

2. 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. The same would come at a cost of Rs.2,000/- 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.

4. The appeal stand allowed for statistical purposes.

Order pronounced 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