

**आयकर अपीलीय अधिकरण “सी” न्यायपीठ चेन्नई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“C” BENCH, CHENNAI**

**माननीय श्री एस. एस. विश्वनेत्र रवि, न्यायिक सदस्य एवं**  
**माननीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य के समक्ष।**  
**BEFORE HON’BLE SHRI S.S. VISWANETHRA RAVI, JM AND**  
**HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM**

**आयकर अपील सं. ITA No.90/Chny/2024**  
**(निर्धारण वर्ष / Assessment Year: 2017-18)**

<b>Sangeetha Impex</b> 1/1221, C/D Veerapandi Ringroad, Pazhavanjipalayam, Tirupur-641 608.	<b>बनाम</b> / Vs.	<b>ITO</b> Ward-2(1) Tirupur.
स्थायी लेखासं./जी आइ आर सं./PAN/GIR No. <b>ABMFS-2174-C</b>		
(पीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी/ <b>Respondent</b> )

अपीलार्थीकी ओरसे/ <b>Appellant by</b>	:	Shri S.Sridhar (Advocate) Erode -Ld. AR
प्रत्यर्थीकी ओरसे/ <b>Respondent by</b>	:	Shri P.Sajit Kumar (JCIT)-Ld.DR

सुनवाईकी तारीख/ <b>Date of Hearing</b>	:	02-05-2024
घोषणाकी तारीख / <b>Date of Pronouncement</b>	:	07-05-2024

**आदेश / O R D E R**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeal by assessee for Assessment Year (AY) 2017-18 arises out of an ex-parte order passed by Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] on 11-12-2023 in the matter of an assessment framed by Ld. Assessing Officer [AO] on best judgment basis u/s 144 of the Act on 30-03-2022. During hearing, Ld. AR has pleaded for another opportunity of hearing which has been opposed by Ld. Sr. DR.

2. In the assessment order, Ld. AO has made certain additions of cash deposits on *best judgment basis*. 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 on 7<sup>th</sup> May, 2024*

**Sd/-**

**(S. S. VISWANETHRA RAVI)**

**न्यायिक सदस्य / JUDICIAL MEMBER**

**Sd/-**

**(MANOJ KUMAR AGGARWAL)**

**लेखक सदस्य / ACCOUNTANT MEMBER**

चेन्नई Chennai; दिनांक Dated : 07-05-2024

DS

**आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF