

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.111/Chny/2024
(निर्धारण वर्ष / Assessment Year: 2010-11)

Shri Nallasamy Mohanraj 23, Bhajan Street, Nadupalayam, Vellottamparappu Post Office Erode-638 154.	बनाम / Vs.	ITO Ward-2(3) Erode.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. AOZPM-4517-R		
(पीलार्थी/ Appellant)	:	(प्रत्यर्थी/ Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Shri S.Sridhar (Advocate) -Ld. AR
प्रत्यर्थीकीओरसे/ Respondent by	:	Shri P.Sajit Kumar (JCIT)-Ld.DR

सुनवाईकीतारीख/ Date of Hearing	:	02-05-2024
घोषणाकीतारीख / Date of Pronouncement	:	07-05-2024

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2010-11 arises out of the order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 20-11-2023 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 144 r.w.s 147 of the Act on 31-12-2018. In the assessment order, Ld. AO made addition of cash deposit and certain addition under the head capital gains. The Ld. CIT(A) confirmed the same since assessee failed to substantiate it stand therein. Aggrieved,

the assessee is in further appeal before us. The Ld. AR has pleaded for another opportunity of hearing before lower authorities which has been opposed by Ld. Sr. DR.

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. Accordingly, the matter is restored back to learned AO 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 merits on the basis of material on record. The Ld. Sr. DR has pleaded for imposition of cost. However, considering the background of the assessee, the bench is not inclined towards the same.

3. The appeal stand allowed for statistical purposes.

Order pronounced on 7th May, 2024

Sd/-

(S. S. VISWANETHRA RAVI)

न्यायिक सदस्य / JUDICIAL MEMBER

Sd/-

(MANOJ KUMAR AGGARWAL)

लेखा 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