

**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.139/Chny/2024**  
**(निर्धारण वर्ष / Assessment Year: 2017-18)**

<b>Shri P.Senthil</b> Prop : Link Mobiles 6/1098, Kalingarayampalayam Pudur, Mettunasuvampalayam, Bhavani, Erode-638 301.	<b>बनम</b> / Vs.	<b>ITO</b> Ward-1(4) Erode.
स्थायी लेखासं./जी आइ आर सं./PAN/GIR No. <b>CUFPS-2704-G</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. Sr. DR

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

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeal by assessee for Assessment Year (AY) 2017-18 arises out of the order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 30-11-2023 in the matter of assessment framed by Ld. Assessing Officer [AO] u/s. 143(3) of the Act on 16-12-2019. The impugned order is an ex-parte order. The Ld. AR has pleaded for another opportunity of hearing before lower authorities which has been opposed by Ld. Sr. DR.

In the assessment order, Ld. AO made addition of cash deposit of Rs.22.60 Lacs.

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 appeal is restored back to learned CIT(A) 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 proceed with appeal on merits 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)**

**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