

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

Ms. R. Hema No.2-c, 2/15, Sri Krishna Apartments, Lalithapuram Street, Royapettah, Chennai – 600 014.	बनम / Vs.	ITO Corporate Ward 4(2), Chennai.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. ABWPH-7094-N		
(पीलार्थी/ Appellant)	:	(प्रत्यर्थी/ Respondent)

अपीलार्थीकी ओरसे/ Appellant by	:	None
प्रत्यर्थीकी ओरसे/ Respondent by	:	Shri AR V Sreenivasan (Addl. CIT) - Ld. Sr. DR

सुनवाईकी तारीख/ Date of Hearing	:	30-04-2024
घोषणाकी तारीख/ Date of Pronouncement	:	07-05-2024

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 15-03-2023 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 143(3) of the Act on 20-11-2019. In the assessment order, Ld. AO made addition of cash deposit for Rs.5.54 Lacs. The Ld. CIT(A) confirmed the same since the assessee failed to make any

representation therein. Aggrieved, the assessee is in further appeal before us.

2. The registry has noted a delay of 291 days in the appeal, the condonation of which has been sought by the assessee on the strength of an affidavit. It has been submitted that the assessee was not aware of computers and hearing notices were sent through portal which were not received. Considering the period of delay, we condone the delay. At the time of hearing, none appeared for assessee. The Ld. Sr. DR has pleaded for dismissal of the appeal.

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. Accordingly, the appeal is restored back to the file of Ld. CIT(A) for de novo adjudication with a direction to the assessee to substantiate its case failing which Ld. CIT(A) shall be at liberty to consider the appeal on merits on the basis of material on record.

4. The appeal stand allowed for statistical purposes.

Order pronounced on 7th May, 2024

Sd/- (MANU KUMAR GIRI) न्यायिक सदस्य / JUDICIAL MEMBER	Sd/- (MANOJ KUMAR AGGARWAL) लेखक सदस्य / ACCOUNTANT MEMBER
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चेन्नई Chennai; दिनांक Dated : 07-05-2024

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आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

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