

**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.518/Chny/2024**  
**(निर्धारणवर्ष / Assessment Year: 2013-14)**

<b>Shri G.V. Kumar</b> 68, AKMG Nagar, Karur Road, Dindigul – 624 005.	<b>बनाम/ Vs.</b>	<b>DCIT</b> Circle -1, Dindigul.
स्थायी लेखासं./जी आइ आर सं./PAN/GIR No. <b>AFEPK-5824-M</b>		
(पीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थी की ओरसे/ <b>Appellant by</b>	:	None
प्रत्यर्थी की ओरसे/ <b>Respondent by</b>	:	Shri AR V Sreenivasan (Addl.CIT)-Ld. Sr. DR

सुनवाई की तारीख/ <b>Date of Hearing</b>	:	30-04-2024
घोषणा की 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) 2013-14 arises out of the order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 21-09-2023 in the matter of an assessment framed by the Ld.AO u/s.143(3) on 24-03-2016. In the assessment order, Ld. AO made additions under the head capital gains. The Ld. CIT(A) confirmed the assessment since the assessee failed to make any submissions therein. Aggrieved, the assessee is in further appeal before us.

2. The registry has noted a delay of 100 days in the appeal, the condonation of which has been sought by the assessee by way of condonation petition which is supported by an affidavit of the assessee, It has been submitted that auditors defaulted in monitoring hearing notices. 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 7<sup>th</sup> May, 2024*

<b>Sd/-</b> <b>(MANU KUMAR GIRI)</b> <b>न्यायिक सदस्य / JUDICIAL MEMBER</b>	<b>Sd/-</b> <b>(MANOJ KUMAR AGGARWAL)</b> <b>लेखासदस्य / ACCOUNTANT MEMBER</b>
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चेन्नई Chennai; दिनांक Dated : 07-05-2024  
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**आदेशकीप्रतिलिपिअप्रेषित/Copy of the Order forwarded to :**

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