

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.519/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2017-18)

Shri R C Udhayakumar No.17, Main Road, Dindigul – 624 001.	बनाम/ Vs.	ACIT, Circle -1, Dindigul.
स्थायी लेखासं./जी आइ आर सं./PAN/GIR No. AADPU-9498-H		
(पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

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

सुनवाई की तारीख/ Date of Hearing	:	30-04-2024
घोषणा की 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 the order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 21-12-2023 in the matter of an assessment framed by the Ld.AO u/s.143(3) on 05-07-2019. In the assessment order, Ld. AO made addition of cash deposits for Rs.12.07 Lacs. 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 9 days in the appeal, which stand condoned. 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