

आयकर अपीलीय अधिकरण , 'सी' न्यायपीठ, चेन्नई  
IN THE INCOME-TAX APPELLATE TRIBUNAL 'C' BENCH, CHENNAI  
श्री एसएस विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री मनोज कुमार अग्रवाल, लेखा सदस्य के  
समक्ष ।

Before Shri S.S. Viswanethra Ravi, Judicial Member &  
Shri Manoj Kumar Aggarwal, Accountant Member

आयकर अपील सं./I.T.A. No.92/Chny/2024

निर्धारण वर्ष/Assessment Years: 2017-18

Mr. Kamalchand Ashok Mehta  
27/13, Maruthi Apartments,  
Ekambareshwarar Agraharam Street,  
Park Town, Chennai- 600 003.

Vs. The Assistant Commissioner of  
Income Tax,  
Corporate Circle 1(2),  
Chennai- 600 034.

**[PAN: AEYPA1700P]**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri D.Anand, Advocate  
प्रत्यर्थी की ओर से/Respondent by : Shri P.Sajit Kumar, JCIT  
सुनवाई की तारीख/ Date of hearing : 01.05.2024  
घोषणा की तारीख /Date of Pronouncement : 08.05.2024

**आदेश / O R D E R**

**PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER:**

This appeal by the assessee is against the order dated 02.03.2023 passed by the NFAC [CIT(A)], Delhi for the assessment year 2017-18.

2. We find the present appeal was filed with a delay of 256 days. To condone the said delay, the assessee filed delay condonation petition. Upon hearing both the parities and perusal of the arguments

made in the affidavit, we are of the view that the assessee succeeded in showing sufficient reasons which really prevented the assessee to file the present appeal in time. Therefore, the delay of 256 days is condoned.

3. The assessee raised eight grounds of appeal amongst which the only issue emanates for our consideration is as to whether the CIT(A), NFAC, Delhi, is justified in confirming the order of AO by violating the principles of natural justice.

4. We note that the assessee is an individual filed the return of income declaring total income of Rs.13,19,060/-. Under scrutiny, the AO determined the income of the assessee, inter alia, making addition of Rs.17,10,000/- on account of unexplained investment u/s 69A of the Act. Having aggrieved by the order of AO, the assessee preferred an appeal before the CIT(A), NFAC, Delhi, but, for non-compliance of notices, the CIT(A), NFAC, Delhi, passed ex-parte order by placing reliance in the case of CIT vs Multiplan India Pvt. Ltd, reported in 38 ITD 320(Delhi). The Id.AR Shri D.Anand submits that the assessee is ready to prosecute his case before the CIT(A) and prayed to remand the matter to the file of CIT(A), NFAC, Delhi, for fresh consideration. The Id.DR Shri P.Sajit Kumar, vehemently opposed and submits that the NFAC, Delhi has given ample opportunity to the assessee, but the assessee did not avail the said opportunities. The Id. DR drew attention to the para 4-7 of the impugned order and prayed to dismiss the grounds raised by the assessee. On perusal of the record, the AO made above addition u/s 69A on account of unexplained investment and admittedly there was no compliance by the assessee before the

CIT(A), NFAC, Delhi, which is clear from para no.6 of the impugned order. Further, we note that the NFAC, Delhi without discussing the merits of the case as required under sub-section(6) of section 250 of the Act, dismissed the grounds raised by the assessee for non prosecution. Therefore, we deem it proper to remand the matter to the file of CIT(A), NFAC, Delhi, for fresh consideration. The assessee is at liberty to file evidence, if any, in support of his contention. Thus, the grounds raised by the assessee are allowed for statistical purpose.

5. In the result, the appeal of the assessee is allowed for statistical purpose.

Order pronounced on 8th May, 2024 at Chennai.

Sd/-  
(MANOJ KUMAR AGGARWAL)  
ACCOUNTANT MEMBER

Sd/-  
(S.S. VISWANETHRA RAVI)  
JUDICIAL MEMBER

Chennai, Dated-08.05.2024

Kb/-

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant,
2. प्रत्यर्थी/ Respondent,
3. आयकर आयुक्त/CIT,
4. विभागीय प्रतिनिधि/DR &
5. गार्ड फाईल/GF.