

आयकर अपीलीय अधिकरण 'बी' न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
"B" 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.541/Chny/2024
(निर्धारण वर्ष / Assessment Year: 2017-18)

Mani Senthil Murugan 374, China Purangani ST Kadampuliyar, Panruti Cuddalore – 607 106	बनान / Vs.	ITO Ward 4 Cuddalore
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. CFBPS-9618-Q		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकी ओरसे/ Appellant by	:	None
प्रत्यर्थीकी ओरसे/ Respondent by	:	Shri V. Nandakumar (CIT)-Ld. DR

सुनवाईकी तारीख/ Date of final Hearing	:	20-05-2024
घोषणाकी तारीख / Date of Pronouncement	:	20-05-2024

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2017-18 arises out of an passed by learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] on 17-08-2023 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s 144 of the Act on 14-11-2019. The assessee has failed to appear before any of the lower authorities. None has appeared for assessee even before us. The Ld. Sr. DR pleaded for dismissal of the appeal. The registry has also noted a delay of 137 days in the appeal,

the condonation of which has been sought by the assessee. Considering the period of delay, the delay is condoned.

2. In the assessment order, Ld. AO made addition of cash deposit for Rs.86.11 Lacs. The Ld. CIT(A) dismissed the appeal since assessee failed to make any submissions therein. Aggrieved, the assessee is in further appeal before us.

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. The same would come at a cost of Rs.5,000/- which shall be deposited by the assessee within 30 days from the date of receipt of this order to 'Tamil Nadu State Legal Services Authority' at Hon'ble High Court of Madras. The proof of the same shall be furnished by the assessee to learned AO who shall proceed for de novo assessment after affording opportunity of hearing to the assessee. The assessee is directed to substantiate its case forthwith failing which Ld. AO shall be at liberty to proceed with framing of assessment on merits.

4. The appeal stand allowed for statistical purposes.

Order pronounced on 20th May, 2024.

Sd/-
(MANU KUMAR GIRI)
न्यायिक सदस्य / **JUDICIAL MEMBER**

Sd/-
(MANOJ KUMAR AGGARWAL)
लेखा सदस्य / **ACCOUNTANT MEMBER**

चेन्नई Chennai; दिनांक Dated : 20-05-2024
DS

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

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