

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

Dhanapal Ramakant No.4, Nilayam Street, Shanmugapuram Puducherry 605 009	बनम / Vs.	ITO Ward -2 Puducherry
स्थायी लेखासं./जी आइ आर सं./PAN/GIR No. BGXPR-6651-N		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकी ओरसे/ Appellant by	:	Shri V. Meenakshisundar (CA) - Ld. AR
प्रत्यर्थीकी ओरसे/ Respondent by	:	Shri S.Easwar (JCIT)-Ld. Sr. 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 08-01-2024 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s 143(3) r.w.s 147 of the Act on 25-12-2019. The assessee has failed to appear before first appellate authority. The Ld. AR pleaded for another opportunity of hearing which has been opposed by Ld. Sr. DR.

2. In the assessment order, Ld. AO made addition of cash deposit of Rs.23.67 Lacs since the assessee failed to substantiate the same. The Ld. CIT(A) dismissed the appeal since assessee failed to make any submission therein. Aggrieved, the assessee is in further appeal before us.

3. Though the assessee has remained negligent, however, keeping in mind the principles of natural justice, we deem it fit to grant another opportunity of hearing to the assessee. Accordingly, the matter stand restored back to Ld. AO for de novo assessment on merits after affording reasonable opportunity of hearing to the assessee. The assessee is directed to substantiate its case.

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) लेखक सदस्य / ACCOUNTANT MEMBER
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चेन्नई Chennai; दिनांक Dated : 20-05-2024
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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