

आयकर अपीलीय अधिकरण 'बी' न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH, CHENNAI

महनीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य एवं
महनीय 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.570/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2017-18)

Arunagiri 639C, Iddukupilliar Koil 1 st Street, Vengikkal, Tiruvannamalai-606 604.	बनम/ Vs.	ITO Ward -1, Tiruvannamalai.
स्थायी लेखासं./जी आइ आर सं./PAN/GIR No. AFZPA-9650-E		
(पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Shri M.Karunakaran(Advocate) -Ld.AR
प्रत्यर्थी की ओरसे/ Respondent by	:	Shri S. Easwar(JCIT)-Ld. DR

सुनवाई की तारीख/ Date of Hearing	:	20-05-2024
घोषणा की तारीख / Date of Pronouncement	:	20-05-2024

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee arises out of an ex-parte order passed by Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] on 29-03-2023 in the matter of an assessment framed by Ld. Assessing Officer [AO] on best judgment basis u/s 144 of the Act on 12-12-2019. The registry has noted a delay of 282 days in the appeal, the condonation of which has been sought by Ld. AR on the strength of affidavit of the assessee.

Considering the contents of affidavit and period of delay, the delay is condoned and we proceed with disposal of the appeal on merits.

2. It could be seen that the assessee has failed to appeal before any of the lower authorities. In the assessment order, Ld. AO made addition of cash deposit of Rs.18.91 Lacs. The Ld. CIT(A) confirmed the same against which the assessee is in further appeal before us. The Ld. AR has pleaded for another opportunity of hearing which has been opposed by Ld. Sr. DR.

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. Therefore, we restore the matter back to the file of Ld. AO for fresh assessment after affording reasonable opportunity of hearing to the assessee. The assessee is directed to substantiate its case and supply the requisite information forthwith failing which Ld. AO shall be at liberty to proceed with assessment on merits on the basis of material on record.

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