

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.571/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2011-12)

Shri Ashok Balakrishnan D No.74/20A, GKD Nagar 1 st floor, Avalapalli Road, Hosur-635 109.	बनम/ Vs.	ITO Int. Taxation Ward -2(1), Chennai.
स्थायी लेखासं./जी आइ आर सं./PAN/GIR No. AEPPA-7746-G		
(पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Shri J.Saravanan (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 for Assessment Year (AY) 2011-12 arises out of an order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 25-01-2024 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 147 r.w.s 143(3) of the Act on 26-12-2019. In the assessment order, Ld. AO made addition of cash deposit of Rs.13.90 Lacs. The assessee is a non-resident individual. The addition was made since the assessee could not establish the source of the same. The position

remained the same before first appellate authority. The Ld. AR has sought another opportunity of hearing which has been opposed by Ld. Sr. DR.

2. 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, 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 forthwith failing which Ld. AO would be at liberty to proceed with the assessment on the basis of material on record.

3. The appeal stand allowed for statistical purposes.

Order pronounced in open court 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