

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.574/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2015-16)

Shri Venkatachalam Nagarajan 4, Ezhil Nagar, Selaiyur, Chennai-600 073.	बनम/ Vs.	DCIT Non-Corporate Circle-22(1) Tambaram.
स्थायी लेखासं./जी आइ आर सं./PAN/GIR No. ABQPN-1355-A		
(पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Shri R.Venkata Raman (CA) -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 04-01-2024 in the matter of an assessment framed by Ld. Assessing Officer [AO] on best judgment basis u/s 147 r.w.s 144 of the Act on 26-03-2022. The assessee has failed to appear before any of lower authorities. The Ld. CIT(A) dismissed the appeal on the ground that appeal fees was paid for AY 2023-24 and not for this year. During hearing, Ld. AR submitted that

the assessee has repaid the fees. The copy of the challan has been placed on record.

2. Since the assessee has removed the defect, we set aside the impugned order and restore the appeal back to the file of Ld. CIT(A) for de novo adjudication on merits 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. CIT(A) shall be at liberty to proceed with disposal of appeal on merits on the basis of material on record.

3. 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