

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

माननीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य एवं
माननीय 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.580/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2014-15)

Smt.Krishnasamy Bhuvanewari 32/51, Arun Nagar, TVS Nagar, Edayarpalayam B.O Coimbatore North-641 025.	बनम/ Vs.	ITO Non-Corporate Ward-4(2) Coimbatore.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. AHYPB-5938-M		
(पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Shri G. Tarun (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) 2014-15 arises out of an order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 05-02-2024 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 143(3) of the Act on 23-12-2016. In the assessment order, Ld. AO made certain additions and disallowances. The Ld. CIT(A) confirmed the same on the ground that sufficient documentary evidences were not

furnished by the assessee to substantiate its claim. Aggrieved, 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.

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. Therefore, we restore the appeal back to the file of Ld. CIT(A) for de novo adjudication 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