

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.591/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2018-19)

Shri Thangarasu Balamurugan No.1/5, Lakshmi Narashimhan Street, Srinivasa Nagar, Perungalathur, Chennai-600 063.	बनम/ Vs.	ITO/ACIT, Non-Corporate Ward-22(1), Tambaram.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. CAHPB-0580-M		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Shri M. Abhishek (FCA)- 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 / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2018-19 arises out of an order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 17-01-2024 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 143(3) r.w.s 144B of the Act on 24-04-2021. In the assessment order, Ld. AO made addition of cash deposit and disallowed business expenditure since the assessee failed to make any submission during

assessment proceedings. The position remained the same during first appellate proceedings and accordingly, the assessment was confirmed 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.

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 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