

**आयकर अपीलीय अधिकरण “ए” न्यायपीठ चेन्नई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“A” BENCH, CHENNAI**

**माननीय श्री महावीर सिंह, उपाध्यक्ष एवं**  
**माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।**  
**BEFORE HON’BLE SHRI MAHAVIR SINGH, VP AND**  
**HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM**

**आयकर अपीलसं./ ITA No.730/Chny/2024**  
**(निर्धारणवर्ष / Assessment Year: 2017-18)**

<b>Shri Mahes Nachimuthu</b> 1, K.P.N. Oil Service, M.M. Hills, Mysore Road, Chithiraipatti-pudhur, Kolathur Post, Mettur Taluk, Salem Dt. – 636 453.	<b>बनाम/ Vs.</b>	<b>Income Tax Officer</b> Ward-1(8), Salem.
स्थायी लेखासं./जी आइ आरसं./PAN/GIR No. <b>BFAPM-2374-H</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थी की ओर से/ <b>Appellant by</b>	:	Shri T. Vasudevan (Advocate)-Ld. AR
प्रत्यर्थी की ओर से/ <b>Respondent by</b>	:	Shri AR.V.Srinivasan (Addl.CIT)-Ld. Sr. DR

सुनवाई की तारीख/ <b>Date of Hearing</b>	:	21-05-2024
घोषणा की तारीख / <b>Date of Pronouncement</b>	:	21-05-2024

**आदेश / ORDER**

**PER BENCH**

1. Aforesaid appeal by assessee for Assessment Year (AY) 2017-18 arises out of an order passed by learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] on 29-12-2023 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 143(3) of the Act on 23-12-2019. The Registry has noted delay of 22 days in appeal which stand condoned.

2. In the assessment order, Ld. AO made certain additions since the assessee failed to make any submissions therein. The position remained the same during first appellate proceedings and accordingly, the assessment was confirmed. 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.

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, the matter is restored back to the file of Ld. AO for de novo assessment after affording reasonable opportunity of hearing to the assessee. The assessee is directed to substantiate its case and supply the requisite information.

4. The appeal stand allowed for statistical purposes

*Order pronounced on 21<sup>st</sup> May, 2024.*

Sd/-

**(MANOJ KUMAR AGGARWAL)**

लेखा सदस्य / **ACCOUNTANT MEMBER**

Sd/-

**(MAHAVIR SINGH)**

उपाध्यक्ष / **VICE PRESIDENT**

चेन्नई Chennai; दिनांक Dated : 21-05-2024

RSR

**आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT, Chennai/Coimbatore/Salem/Madurai
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF