

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

आयकरअपीलसं./ ITA No.734/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2017-18)

Ms. Usha No.2, Ishwarya Nagar, Annanagar Extension, KPN Colony, Tiruppur – 641 601.	बनाम/ Vs.	Income Tax Officer Ward 1(6), Salem.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. ABDPU-6802-A		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी कीओर से/ Appellant by	:	Shri S. Sridhar, (Advocate)(Erode)– Ld.AR (Virtual)
प्रत्यर्थी की ओर से/ Respondent by	:	Shri AR.V.Srinivasan (Addl.CIT)-Ld. Sr. DR

सुनवाई की तारीख/ Date of Hearing	:	21-05-2024
घोषणा की तारीख / Date of Pronouncement	:	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 Addl. / Joint Commissioner of Income Tax (Appeals)-12, Mumbai [CIT(A)] on 20-12-2023 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 31 days in the appeal which stand condoned.

2. In the assessment order, Ld. AO made addition of Rs.4.50 Lacs for cash deposit. The Ld. CIT(A) confirmed the same since assessee failed to make any representation therein. 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. 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.

4. The appeal stand allowed for statistical purposes.

Order pronounced on 21st 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