

**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 No1327/Chny/2023**  
**(निर्धारणवर्ष / Assessment Year: 2019-20)**

<b>Shri Toompati Subbarao</b> New No.4/4, Old No.6-281, Sriram Nagar, 2 <sup>nd</sup> Street, Karambakkam, Porur, Chennai – 600 116.	<b>बनाम/ Vs.</b>	<b>Income Tax Officer,</b> Non-Corporate Ward 22(6), Tambaram
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. <b>BTEPS-1814-E</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थी कीओर से/ <b>Appellant by</b>	:	Shri Y. Sridhar (FCA)– Ld.AR
प्रत्यर्थी कीओर 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) 2019-20 arises out of an order passed by learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] on 22-09-2023 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 143(3) r.w.s. 144B of the Act on 23-09-2021. In the assessment order, Ld. AO made certain addition which was confirmed by Ld. CIT(A) since the assessee failed to make any appearance therein. Aggrieved, the assessee is in further appeal before us. The Ld. AR has

sought another opportunity of hearing which has been opposed by Ld. Sr. DR.

2. The Ld. Sr. DR submitted that as per portal, the jurisdiction of the assessee do not lie with Chennai AO. However, Ld. AR submitted that the assessee is residing at Chennai and it is deriving income from salary. In the absence of any document showing lack of jurisdiction, the argument of Ld. Sr. DR could not be accepted.

3. Proceeding further, 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 set aside the impugned order and 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.

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. आयकरआयुक्त/CIT, Chennai/Coimbatore/Salem/Madurai
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF