

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

माननीय श्री एबी टी. वर्की, न्यायिक सदस्य एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।
BEFORE HON'BLE SHRI ABY T. VARKEY, JM AND
HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM

आयकर अपील सं./ ITA No.778/Chny/2024
(निर्धारण वर्ष / Assessment Year: 2012-13)

Shri K.P. Nagarajan 52, Karunalayaa, Ram Nagar, Kumarasamipatti, Salem-636 007.	बनाम/ Vs.	ITO Ward-1(1) Krishnagiri.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. ADFPN-7752-A		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकी ओरसे/ Appellant by	:	Shri S.Sridhar (Advocate) (Erode)-Ld.AR
प्रत्यर्थीकी ओरसे/ Respondent by	:	Shri AR V Sreenivasan (Addl.CIT) -Ld. DR

सुनवाईकी तारीख/ Date of Hearing	:	22-05-2024
घोषणाकी तारीख / Date of Pronouncement	:	03-06-2024

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY 2012-13) arises out of an order passed by Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] on 05-02-2024 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s 143(3) r.w.s 147 of the Act on 16-12-2019. The assessee has failed to appear during first appellate proceeding. In the assessment order, Ld. AO made addition of unexplained investment. The Ld. CIT(A) granted partial relief to the assessee. Aggrieved, the

assessee is in further appeal before us. During hearing, 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 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 forthwith failing which Ld. CIT(A) would 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 3rd June, 2024

Sd/-
(ABY T. VARKEY)
न्यायिक सदस्य / JUDICIAL MEMBER

Sd/-
(MANOJ KUMAR AGGARWAL)
लेखक सदस्य / ACCOUNTANT MEMBER

चेन्नई Chennai; दिनांक Dated :03-06-2024
DS

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF