

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.333/Chny/2024
(निर्धारण वर्ष / Assessment Year: 2011-12)

Shri Somugounder Mohan 37/10, Therku Mettu, Veerakanoor, Gangavalli Taluk, Salem-636 116.	बनाम/ Vs.	ITO Ward-1(6), Salem.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. APCPM-3636-F		
(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 / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2011-12 arises out of an order passed by Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] on 30-01-2023 in the matter of an assessment framed by Ld. Assessing Officer [AO] on best judgment basis u/s 144 r.w.s 147 of the Act on 26-12-2019.
2. The registry has noted a delay of 312 days in the appeal, the condonation of which has been sought by Ld. AR on the strength of affidavit of the assessee. Considering the contents of affidavit and period

of delay, the delay is condoned and we proceed with disposal of the appeal on merits.

3. During hearing, Ld. AR has pleaded for another opportunity of hearing which has been opposed by Ld. Sr. DR. In the assessment order, Ld. AO made certain additions of cash deposits since the assessee failed to make any representation therein. During appellate proceedings, the assessee sought admission of additional evidences which was rejected by Ld. CIT(A) and the assessment was confirmed. Aggrieved, the assessee is in further appeal before us.

4. 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 additional evidences shall be considered by Ld. CIT(A). The assessee is directed to substantiate its case and supply the requisite information forthwith failing which Ld. CIT(A) shall be at liberty to proceed with disposal of appeal on merits on the basis of material on record.

5. 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)
लेखा 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, Salem.
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF