

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.780/Chny/2024
(निर्धारण वर्ष / Assessment Year: 2017-18)

Mr. Mydeen Batcha Sheik Alaudheen 1452, Abdulla Agencies Thanjavur Main Road, Gandharvakottai-613 301. Thanjavur Dist.	बनाम/ Vs.	ITO Ward-2, Pudukottai.
स्थायी लेखासं./जी आइ आर सं./PAN/GIR No. ELCPS-9589-D		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकी ओरसे/ Appellant by	:	Shri K.Meenakshisundaram (ITP)-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) 2017-18 arises out of an order passed by Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] on 09-01-2024 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s 143(3) of the Act on 30-12-2019.
2. The registry has noted a delay of 16 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 for disposal of the appeal on merits.

3. The impugned order is an ex-parte order. In the assessment order, Ld. AO estimated addition @8% on cash deposited by the assessee. The Ld. CIT(A) confirmed the same since the 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 before lower authorities which has been opposed by Ld. Sr. DR.

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, the impugned order is set aside and 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 failing which Ld. AO shall be at liberty to frame the assessment 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)
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 Chennai/Madurai/Trichy/Salem.
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF