

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

<b>Dr.Thimmichetty Chinnaraju</b> 52, Karunalayaa, Ram Nagar, Kumarasamipatti, Salem-636 007.	<b>बनाम/ Vs.</b>	<b>ITO</b> Ward-1(1) Krishnagiri.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. <b>ABXPC-9940-K</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

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

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

**आदेश / O R D E R**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeal by assessee for Assessment Year (AY) 2017-18 arises out of an ex-parte order passed by Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] on 09-10-2023 in the matter of an assessment framed by Ld. Assessing Officer [AO] on best judgment basis u/s 144 of the Act on 09-12-2019. The assessee has failed to appear before any of lower authorities. The registry has noted a delay of 108 days in the appeal, which stand condoned.

2. During hearing, 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, we set aside the impugned order and restore the assessment 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 forthwith failing which Ld. AO shall be at liberty to proceed with assessment on merits on the basis of material on record.

4. The appeal stand allowed for statistical purposes.

*Order pronounced on 3<sup>rd</sup> 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
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF