

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

Mrs. Chinnasamy Lalithamani 3-10A, Thirunagar Colony 1 st Street, Karuveppampatty Post, Tiruchengode TK, Namakkal-637 304.	बनाम/ Vs.	ITO Ward-1, Tiruchengode.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. AHDPL-7115-K		
(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) 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 16-08-2023 in the matter of an assessment framed by Ld. Assessing Officer [AO] on best judgment basis u/s 144 of the Act on 25-09-2019.
2. The registry has noted delay of 110 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. During hearing, Ld. AR has pleaded for another opportunity of hearing which has been opposed by Ld. Sr. DR. The Ld. AR also submitted that written submissions were filed by the assessee before lower authorities which has remained to be considered.

3. In the assessment order, Ld. AO made certain estimated additions of cash deposits u/s.69A r.w.s 115BBE. The assessee neither filed return of income nor made any representation therein. The position remained the same during appellate proceedings and accordingly, the appeal was dismissed for non-prosecution.

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

Sd/-
(MANOJ KUMAR AGGARWAL)

लेखा सदस्य / ACCOUNTANT MEMBER

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