

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

माजनीय श्री महावीर सिंह, उपाध्यक्ष एवं
माजनीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य के समक्ष।
BEFORE HON'BLE SHRI MAHAVIR SINGH, VP AND
HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM

आयकर अपील सं. ITA No.889/Chny/2024
(निर्धारण वर्ष / Assessment Year: 2017-18)

Shri Subramani Balamurugan 3, Sri Dhanam Stores, Mariyamman Kovil Street Udayarpalayam, Thammampatty-636 113.	बनाम/ Vs.	ITO Ward-1(6), Salem.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. AWIPB-7707-M		
(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	:	24-06-2024
घोषणाकी तारीख /Date of Pronouncement	:	03-07-2024

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 29-01-2024 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s 143(3) of the Act on 30-12-2019. The registry has noted delay of 4 days in the appeal, which stand condoned.

2. During hearing, Ld. AR drew attention to para-6 of the impugned order and pleaded for another opportunity of hearing before lower

authorities which has been opposed by Ld. Sr. DR. In the assessment order, Ld. AO made addition of cash deposit for Rs.10.29 Lacs since the assessee could not submit any valid explanation. The situation remained the same during first appellate proceedings. Accordingly, impugned addition was confirmed. The Ld. AR submitted that the assessee is in a position to substantiate the same if another opportunity is granted to the assessee.

3. Accepting the prayer of Ld. AR, we restore the appeal back to the file of Ld. CIT(A) for fresh adjudication after affording adequate opportunity of hearing to the assessee. The assessee is directed to substantiate its case.

4. The appeal stand allowed for statistical purposes.

Order pronounced on 3rd July, 2024

Sd/-
(MAHAVIR SINGH)
उपाध्यक्ष / **VICE PRESIDENT**

Sd/-
(MANOJ KUMAR AGGARWAL)
लेखा सदस्य / **ACCOUNTANT MEMBER**

चेन्नई Chennai; दिनांक Dated :03-07-2024
DS

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

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