

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

माननीय श्री महावीर सिंह, उपाध्यक्ष एवं
माननीय 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.895/Chny/2024
(निर्धारण वर्ष / Assessment Year: 2017-18)

Shri Meikappan Kamaraj #5, Big Bazaar Street, Mayiladuthurai, Nagapattinam-609 001.	बनम/ Vs.	ITO Ward-2, Kumbakonam.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. AEEPK-7057-B		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकी ओरसे/ Appellant by	:	Shri Girish Kumar (Advocate)- 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 ex-parte order passed by Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] on 06-10-2023 in the matter of an assessment framed by Ld. Assessing Officer [AO] on best judgment basis u/s 144 of the Act on 30-12-2019. It is quite evident that the assessee has failed to appear before any of lower authorities. The Ld. AR has pleaded for another opportunity

of hearing before lower authorities which has been opposed by Ld. Sr. DR.

2. The registry has noted delay of 49 days in the appeal, the condonation of which has been sought by Ld. AR on the strength of affidavit of the assessee. Considering the period of delay, the delay is condoned and we proceed for disposal of the appeal on merits.

3. In the assessment order, Ld. AO made certain addition of cash deposits u/s.69A r.w.s 115BBE for Rs.52.22 Lacs. The business income was also estimated. 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 and assessment was confirmed.

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. The same would come at a cost of Rs.5,000/- which shall be deposited by the assessee within 30 days from the date of receipt of this order to 'Tamil Nadu State Legal Services Authority' at Hon'ble High Court of Madras. The proof of the same shall be furnished by the assessee to learned AO who shall proceed for de novo assessment after affording opportunity of hearing to the assessee. The assessee is directed to substantiate its case forthwith failing which Ld. AO shall be at liberty to proceed with framing of assessment on the basis of material on record.

5. 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 Madurai.
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF