

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.905/Chny/2024
(निर्धारण वर्ष / Assessment Year: 2016-17)

Ms. Avathan Singaravalli 90, Agraharam, Rangojibava Street, Aranthangi Taluk, Pudukottai Dist – 614 616.	बनाम/ Vs.	ACIT Circle-3(1) Trichy.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. BURPS-1859-M		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकी ओरसे/ Appellant by	:	Shri S.Sridhar (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 / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. Aggrieved by confirmation of penalty u/s 271(1)(c) for Rs.17.63 Lacs for Assessment Year (AY) 2016-17, the assessee is in further appeal before us. The impugned order has been passed by learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] on 08-02-2024 in the matter of penalty levied by Ld. Assessing Officer [AO] u/s. 271(1)(c) of the Act on 26-06-2019. It could be seen that the appeal has been dismissed by Ld. CIT(A)

for non-prosecution as well as on merits. The Ld. AR has prayed for another opportunity of hearing which has been opposed by Ld. Sr. DR.

2. It emerges that the penalty has been levied for excess claim of interest amount of Rs.17.05 Lacs. Upon perusal of para 4.2 of impugned order, it could be seen that the assessee failed to make any representation therein.

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. Accordingly, the impugned order is set aside and the appeal is restored back to the file of Ld. CIT(A) for de novo adjudication with a direction to the assessee to substantiate its case forthwith. A reasonable opportunity of hearing shall be granted to the assessee. The assessee is directed to substantiate its case forthwith failing which Ld. CIT(A) shall be at liberty to proceed with the disposal of the appeal on merits.

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**

पचेन्नई 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