

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

<b>Ms.Nivetha</b> #49/1B, Vadivel Mudaliyar Street, Ambattur, Chennai-600 053.	<b>बनस/</b> <b>Vs.</b>	<b>ITO</b> Non-Corporate Ward-7(1) Chennai.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. <b>AUHPN-5801-F</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

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

सुनवाईकी तारीख/ <b>Date of Hearing</b>	:	24-06-2024
घोषणाकी तारीख / <b>Date of Pronouncement</b>	:	03-07-2024

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeal by assessee for Assessment Year (AY) 2017-18 arise out of order passed by Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] on 31-01-2024 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 143(3) of the Act on 17-12-2019. The registry has noted delay of 2 days in the appeal, which stands condoned.
2. In the assessment order, Ld. AO has made addition of Rs.36.39 Lacs which represent cash deposits during demonetization period. The Ld. CIT(A) confirmed the same since the assessee did not appear

therein. Aggrieved, the assessee is in further appeal before us. The Ld. AR has prayed 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. Accordingly, the impugned order is set aside and the appeal is restored back to the file of Ld. CIT(A) for de novo adjudication after affording opportunity of hearing to the assessee. The assessee is directed to substantiate its case forthwith failing which Ld. CIT(A) shall be at liberty to proceed with disposal of appeal on merits on the basis of material on record.

4. The appeal stand allowed for statistical purposes.

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