

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

<b>Mrs. Nithyanandam Thabasum</b> 1/149/1, Hyder Fuels, Royakotta Road, Krishnagiri-635 001.	<b>बनाम/ Vs.</b>	<b>DCIT-1</b> Hosur .
<b>स्थायी लेखासं./जीआइआरसं./PAN/GIR No. AGPPT-8208-E</b>		
<b>(अपीलार्थी/ Appellant)</b>	<b>:</b>	<b>(प्रत्यर्थी / Respondent)</b>

<b>अपीलार्थीकी ओरसे/ Appellant by</b>	<b>:</b>	<b>Shri T.S.Subramaniam (FCA)- Ld.AR</b>
<b>प्रत्यर्थीकी ओरसे/ Respondent by</b>	<b>:</b>	<b>Shri AR V Sreenivasan (Addl.CIT) -Ld. DR</b>

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

**आदेश / O R D E R**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeal by assessee for Assessment Year (AY) 2017-18 arises out of an order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 30.10.2023 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 143(3) of the Act on 16.12.2019. The registry has noted a delay of 98 days in the appeal, the condonation of which has been sought by Ld. AR on the strength of affidavit of the assessee stating that due to illness of the Accountant of the assessee firm, there was delay in

filing of appeal. The medical certificate to that effect has also been placed on record. Considering the same, the delay is condoned and we proceed with disposal of the appeal on merits.

2. In the assessment order, Ld. AO made additions u/s 69A. Though the assessee preferred further appeal, it failed to make any representation therein despite being provided with various opportunities of hearing as noted in para-3 of the impugned order. Accordingly, the assessment was confirmed. 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 with a direction to the assessee 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 Salem.
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF