

**आयकर अपीलीय अधिकरण “सी” न्यायपीठ चेन्नई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“C” BENCH, CHENNAI**

**माननीय श्री एबी टी. वर्की, न्यायिक सदस्य एवं**  
**माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।**  
**BEFORE HON’BLE SHRI ABY T. VARKEY, JM AND**  
**HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM**

**आयकर अपील सं./ ITA No.1074/Chny/2024**  
**(निर्धारणवर्ष / Assessment Year: 2017-18)**

<b>Mrs Mamtha</b> 37, Munuswamy Achary Street, Perambur, Chennai-600 011.	<b>बनाम/ Vs.</b>	<b>ITO</b> Non-Corporate Ward-19(2) Chennai.
स्थायी लेखा सं./जी आइ आर सं./PAN/GIR No. <b>AJUPM-4190-Q</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थीकी ओरसे/ <b>Appellant by</b>	:	Shri P.M.Kathir (Advocate) for Shri D.Anand, Advocate – Ld.AR
प्रत्यर्थीकी ओरसे/ <b>Respondent by</b>	:	Shri P.Sajit Kumar(JCIT) -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 arises out of the order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 22-02-2024 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s.143(3) of the Act on 27-12-2019. The sole grievance of the assessee is against confirmation of addition of Rs.25.00 Lacs as unexplained cash credit u/s.68 of the Act. From para-4 of impugned order, it could be seen that the assessee has failed to attend

first appellate proceedings and accordingly, the assessment has been 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.

2. Keeping in mind the principle of natural justice, we deem it fit to provide another opportunity of hearing to the assessee. 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.

3. The appeal stand allowed for statistical purposes.

*Order pronounced on 3<sup>rd</sup> July, 2024*

**Sd/-**  
**(ABY T. VARKEY)**  
**न्यायिक सदस्य / JUDICIAL MEMBER**

**Sd/-**  
**(MANOJ KUMAR AGGARWAL)**  
**लेखक 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 Coimbatore.
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF