

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

मजनीय श्री महावीर सिंह, उपध्यक्ष एवम्
मजनीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य के समक्ष।
BEFORE HON’BLE SHRI MAHAVIR SINGH, VP AND
HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM

1. आयकर अपील सं. ITA No.1299/Chny/2024
(निर्धारण वर्ष / Assessment Year: 2013-14)

&

2. आयकर अपील सं. ITA No.1300/Chny/2024
(निर्धारण वर्ष / Assessment Year: 2013-14)

Sri Balaji Diary C/o. C.S.Periyardasan 75, Parthasarathy Street, Jolarpet, Vellore-635 851.	बनाम/ Vs.	ITO Ward-2, Vellore.
स्थायी लेखासं./जी आइ आर सं./PAN/GIR No. ABTFS-5601-H		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकी ओरसे/ Appellant by	:	Shri M. Karunakaran (Advocate) - Ld.AR
प्रत्यर्थीकी ओरसे/ Respondent by	:	Ms. Samantha (Addl.CIT) -Ld. DR

सुनवाईकी तारीख/ Date of Hearing	:	22-07-2024
घोषणाकी तारीख / Date of Pronouncement	:	08-08-2024

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. ITA No.1299/Chny/2024 is quantum appeal whereas ITA No.1300/Chny/2024 is penalty appeal which arise out of separate orders of learned first appellate authority both dated 18-03-2024. Upon perusal of para-3 of impugned order in quantum appeal, it could be seen that the assessee has failed to attend first appellate proceedings. Accordingly, the assessment was confirmed. The consequential penalty was also

confirmed vide separate order. It is also noted that the assessment was framed on best judgment basis. 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. 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 orders are set aside and the issue of assessment as well as consequential penalty stand restored back to the file of Ld. CIT(A) for de novo adjudication after affording opportunity of hearing to the assessee. All the issues are kept open. The assessee is directed to substantiate its case forthwith failing which Ld. CIT(A) shall be at liberty to proceed with disposal of appeals on merits on the basis of material on record.

3. Both the appeals stand allowed for statistical purposes.

Order pronounced on 8th August, 2024

Sd/-
(MAHAVIR SINGH)
उपाध्यक्ष / **VICE PRESIDENT**

Sd/-
(MANOJ KUMAR AGGARWAL)
लेखा सदस्य / **ACCOUNTANT MEMBER**

चेन्नई Chennai; दिनांक Dated :08-08-2024
DS

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT Chennai.
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF