

**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.1296/Chny/2024**  
**(निर्धारण वर्ष / Assessment Year: 2017-18)**

<b>Sydhha Mohammed Mohammed Yasin</b> No.11, Pavadi Street No.7, Tiruchengodu- 637 211 (Namakkal Dist.)	<b>बनम/</b> <b>Vs.</b>	<b>ITO</b> Ward-1, Tiruchengode.
<b>स्थायी लेखासं./जीआइआरसं./PAN/GIR No. <b>AMKPM-4738-R</b></b>		
<b>(अपीलार्थी/Appellant)</b>	<b>:</b>	<b>(प्रत्यर्थी / Respondent)</b>

<b>अपीलार्थीकी ओरसे/ Appellant by</b>	<b>:</b>	<b>Shri T.S. Lakshmi Venkataraman (FCA) - Ld.AR</b>
<b>प्रत्यर्थीकी ओरसे/Respondent by</b>	<b>:</b>	<b>Ms. Samantha (Addl.CIT) -Ld. DR</b>

<b>सुनवाईकी तारीख/Date of Hearing</b>	<b>:</b>	<b>22-07-2024</b>
<b>घोषणाकी तारीख /Date of Pronouncement</b>	<b>:</b>	<b>08-08-2024</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 ex-parte order passed by Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] on 31-10-2023 in the matter of an assessment framed by Ld. Assessing Officer [AO] on best judgment basis u/s 144 of the Act on 25-09-2019. In the assessment order, Ld. AO made addition of cash deposits. It could be seen that the assessee has failed to appear before any of lower authorities. The registry has noted a delay of 124 days in

the appeal. During hearing before us, Ld. AR has pleaded for admission of appeal and sought another opportunity of hearing before lower authorities which has vehemently been opposed by Ld. Sr. DR.

2. Though the assessee has remained negligent, however, keeping in mind the principle of natural justice, we condone the delay and deem it fit to grant another opportunity to the assessee to substantiate its case. The same would come at a cost of Rs.10,000/- which shall be deposited by the assessee within 30 days from the date of receipt of this order to 'Tamil Nadu State Legal Services Authority' at Hon'ble High Court of Madras. The proof of the same shall be furnished by the assessee to learned CIT(A) who shall proceed 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.

3. The appeal stand allowed for statistical purposes.

*Order pronounced on 8<sup>th</sup> August, 2024*

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

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

चेन्नई Chennai; दिनांक Dated :08-08-2024

DS

**आदेशकीप्रतिलिपि ग्रेषित/Copy of the Order forwarded to :**

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