

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.1340/Chny/2024
(निर्धारण वर्ष / Assessment Year: 2013-14)

Sahul Hameed Rafeena Sulthana 72, Thirunilakandar Street, Pollachi-642 001.	बनम/ Vs.	ITO CHE-W(63)(95) Chennai.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. AXNPR-5371-D		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकी ओरसे/ Appellant by	:	Shri D.Anand (Advocate)-Ld. AR
प्रत्यर्थीकी ओरसे/ Respondent by	:	Ms. Samantha Mullamudi (Addl.CIT) -Ld. Sr. 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. Aforesaid appeal by assessee for Assessment Year (AY) 2013-14 arises out of an order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 30-03-2024 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 147 r.w.s. 144 of the Act on 07-09-2021. Upon perusal of assessment order, it could be seen that the assessment has been framed on *best judgment basis* making addition of cash deposits of Rs.63.63 Lacs. The assessee failed to appear during first appeal

proceedings and accordingly, the assessment was confirmed. Aggrieved, the assessee is in further appeal before us.

2. The Ld.AR has submitted that the assessee work as consultant for regional transport office and collects commission from vehicle owners. For the fee payable to RTO, the owners give cash to him which he remit to bank and pay road tax, fees etc. The Ld. AR pleaded for another opportunity of hearing before lower authorities to substantiate the same 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 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