

आयकर अपीलीय अधिकरण “ए” न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
“A” 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.1544/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2012-13)

Mr. Rex Dennes Jayaseelan No.8, Old No.9/5, South Gangai Ammam Koil 2 nd Street, Choolaimedu, Chennai-600 094.	बनाम/ Vs.	ITO Non-Corporate Ward-19(7), Chennai.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. AEWPJ-4215-L		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	None
प्रत्यर्थीकीओरसे/ Respondent by	:	Dr. Samuel Pitta (JCIT) -Ld. DR

सुनवाईकीतारीख/ Date of Hearing	:	21-08-2024
घोषणाकीतारीख / Date of Pronouncement	:	03-09-2024

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2012-13 arises out of the order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 28-02-2024 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s.147 r.w.s. 144 of the Act on 12-12-2019. The sole grievance of the assessee is assessment of income at Rs.188.18 Lacs which represent credits in the bank accounts. The Ld. CIT(A) confirmed the same since the assessee failed to make any

representation therein despite being provided with various opportunities of hearing. Aggrieved, the assessee is in further appeal before us. None has appeared for assessee during hearing before us. The adjournment sought by Ld. AR was rejected. The Ld. Sr. DR has pleaded for dismissal of the appeal on the ground that the assessee could not substantiate the source of cash deposits. The registry has noted delay of 23 days in the appeal, which stand condoned

2. Though the assessee has remained negligent, however, 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 assessment is restored back to the file of Ld. AO for de novo assessment with a direction to the assessee to substantiate its case.

3. The appeal stand allowed for statistical purposes.

Order pronounced on 3rd September, 2024

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

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

चेन्नई Chennai; दिनांक Dated :03-09-2024
DS

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

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