

**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.1991/Chny/2024**  
**(निर्धारण वर्ष / Assessment Year: 2014-15)**

<b>Modern Facility and Security Management</b> C/o. Moses Ravikumar, Sabari Nivas, 10, Gurudeva Nagar, IAF Road, East Tambaram, Selaiyur Post, Chennai-600 073.	<b>बनाम</b> / Vs.	<b>ITO</b> Non-Corporate Circle-19(6) Chennai.
स्थायी लेखासं./जीआइआरसं./TAN/PAN No. <b>AARFM-7280-R</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थीकीओरसे/ <b>Appellant by</b>	:	Shri J. Saravanan (Advocate) – Ld.AR
प्रत्यर्थीकीओरसे/ <b>Respondent by</b>	:	Ms. R. Anita (Addl.CIT) - Ld. Sr. DR

सुनवाईकीतारीख/ <b>Date of Hearing</b>	:	24-09-2024
घोषणाकीतारीख / <b>Date of Pronouncement</b>	:	09-10-2024

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeal by assessee for Assessment Year (AY) 2014-15 arises out of an ex-parte order passed by Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] on 27-03-2024 in the matter of an assessment framed by Ld. Assessing Officer [AO] on *best judgment* basis u/s 144 r.w.s 147 of the Act on 27-09-2019. The registry has noted a delay of 58 days in the appeal, which stands condoned. Upon perusal of assessment order, it

could be seen that Ld. AO estimated income @ 6.5% of gross receipts amounting to Rs.113.92 Lacs. The Ld. CIT(A) confirmed the same. The assessee failed to appear before any of the lower authorities. Aggrieved, the assessee is in further appeal before us. The Ld. AR has pleaded for another opportunity of hearing before lower authorities which has been opposed by Ld. Sr. DR.

2. Though the assessee has remained negligent in substantiating its case, however, keeping in mind the principle of natural justice, we accept the prayer of Ld. AR and restore the assessment back to the file of Ld. AO. 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 AO who shall proceed for framing of assessment afresh. The assessee is directed to substantiate its case forthwith.

3. The appeal stand allowed for statistical purposes.

*Order pronounced on 9<sup>th</sup> October, 2024*

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

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

चेन्नई Chennai; दिनांक Dated :09-10-2024  
DS

**आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :**

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