

**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.1971/Chny/2024**  
**(निर्धारण वर्ष / Assessment Year: 2017-18)**

<b>Smt. Nagarajan Nithiyakalyani</b> #34, Chairman Rathinasamy Streetm Shevapet, Salem-636 002.	<b>बनाम/</b> <b>Vs.</b>	<b>ITO</b> Ward-1(5) Salem.
<b>स्थायी लेखासं./जीआइआरसं./TAN/PAN No. AECPN-5082-P</b>		
<b>(अपीलार्थी/Appellant)</b>	<b>:</b>	<b>(प्रत्यर्थी / Respondent)</b>

<b>अपीलार्थीकीओरसे/ Appellant by</b>	<b>:</b>	<b>Shri T.S. Lakshmi Venkatraman (FCA) – Ld.AR</b>
<b>प्रत्यर्थीकीओरसे/Respondent by</b>	<b>:</b>	<b>Ms. R. Anita ( Addl.CIT) -Ld. Sr. DR</b>

<b>सुनवाईकीतारीख/Date of Hearing</b>	<b>:</b>	<b>24-09-2024</b>
<b>घोषणाकीतारीख /Date of Pronouncement</b>	<b>:</b>	<b>09-10-2024</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 order passed by Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] on 10-01-2024 in the matter of an assessment framed by Ld. Assessing Officer [AO] on *best judgment* basis u/s 144 r.w.s 143(3) of the Act on 22-12-2019. The registry has noted delay of 134 days in the appeal, which stands condoned. The sole grievance of the assessee is confirmation of addition of Rs.34.36 Lacs u/s 69A r.w.s 115BBE of the

Act. It could be seen that the assessee has failed to make any effective representation before any of the lower authorities. The Ld. AR has pleaded 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. 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 de novo assessment after affording opportunity of hearing to the assessee. The assessee is directed to substantiate its case forthwith failing which Ld. AO shall be at liberty to proceed with framing of assessment on the basis of material on record.

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)**  
**लेखक 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 Salem.
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF