

आयकर अपीलीय अधिकरण 'ए' न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
'A' BENCH, CHENNAI

महनीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य एवं
महनीय श्री मनु कुमार गिरि, न्यायिक सदस्य के समक्ष।
BEFORE HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM
AND HON'BLE SHRI MANU KUMAR GIRI, JM

आयकर अपील सं. ITA No.2048/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2015-16)

Shri Guruswamy Balan 324, Near Vannan Koil Jothipuram Post, Coimbatore-641 047.	बनम/ Vs.	ITO Non-Corporate Ward-3(3) Coimbatore.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. AGBPB-3335-Q		
(पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Shri S. Girish Kumar (Advocate) - Ld. AR
प्रत्यर्थी की ओरसे/ Respondent by	:	Shri Ashwin D Gowda (Addl.CIT) - Ld. Sr. DR

सुनवाई की तारीख/ Date of Hearing	:	21-10-2024
घोषणा की तारीख / Date of Pronouncement	:	21-10-2024

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee arises out of an ex-parte order passed by Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] on 18-01-2024 in the matter of an assessment framed by Ld. Assessing Officer [AO] on best judgment basis u/s 144 of the Act on 27-12-2017. The registry has noted a delay of 136 days in the appeal, the condonation of which has been sought by Ld. AR on the strength of affidavit of the assessee.

Considering the contents of affidavit and period of delay, the delay is condoned and we proceed with disposal of the appeal on merits.

2. It could be seen that the assessee has failed to appear before any of the lower authorities. In the assessment order, Ld. AO made addition of cash deposit of Rs.137.37 Lacs. The Ld. CIT(A) confirmed the same against which the assessee is in further appeal before us. The Ld. AR has pleaded for another opportunity of hearing 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. The same would be subject to payment of cost of Rs.5,000/- 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. The assessee is directed to substantiate its case forthwith.

4. The appeal stand allowed for statistical purposes.

Order pronounced on 21st October, 2024.

Sd/-	Sd/-
(MANU KUMAR GIRI)	(MANOJ KUMAR AGGARWAL)
न्यायिक सदस्य / JUDICIAL MEMBER	लेखा सदस्य / ACCOUNTANT MEMBER

चेन्नई Chennai; दिनांक Dated : 21-10-2024
DS

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

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