

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

मजनीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य एवं
मजनीय 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.2050/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2018-19)

Smt. Manjula Karthikeyan 395/1, Lakshmi Nagar, Senthamangalam, Tiruvarur-610 002.	बनम/ Vs.	ITO Ward-1, Tiruvarur.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. ASLPM-3924-A		
(पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Ms. T.V. Muthu Abirami, (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 for Assessment Year (AY) 2018-19 arises out of the order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 05-06-2024 in the matter of an assessment framed by the Ld.AO u/s 147 r.w.s 144 of the Act on 31-01-2024. In the assessment order, Ld. AO made addition of cash deposits for Rs.413.66 Lacs. The Ld. CIT(A) confirmed the same. It could be seen that the assessee has failed to appear before any of lower authorities.

2. During hearing before us, 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 provide another opportunity of hearing to the assessee to substantiate its case. Accordingly, the assessment is restored back to the file of Ld. AO for denovo assessment with a direction to the assessee to substantiate its case.

4. The appeal stand allowed for statistical purposes.

Order pronounced on 21st October, 2024.

Sd/- (MANU KUMAR GIRI) न्यायिक सदस्य / JUDICIAL MEMBER	Sd/- (MANOJ KUMAR AGGARWAL) लेखक सदस्य / ACCOUNTANT MEMBER
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चेन्नई Chennai; दिनांक Dated : 21-10-2024
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आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

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