

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.2100/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2020-21)

Shri Muthukrishnan Kumaresan #174, Habibullah Road, Thyagaraya Nagar, Chennai-600 017.	बनम/ Vs.	ITO International Taxation Ward-1(2), Chennai.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. AIHPK-6063-G		
(पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Ms. R. Sumedha (Advocate) for Ms. G. Vardini Karthik, Advocate -Ld. AR
प्रत्यर्थी की ओरसे/ Respondent by	:	Shri Ashwin D Gowda (Addl.CIT)-Ld. Sr. DR

सुनवाई की तारीख/ Date of Hearing	:	22-10-2024
घोषणा की तारीख / Date of Pronouncement	:	22-10-2024

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee arises out of an order passed by Learned Commissioner of Income Tax (Appeals), Chennai-16 [CIT(A)] on 27-09-2023 in the matter of an assessment framed by the Ld.AO u/s.143(3) r.w.s 144C of the Act on 20-05-2022. The registry has noted delay of 255 days, the condonation of which has been sought by Ld. AR on the strength of affidavit of the assessee. It has been stated that the assessee being non-resident was fully dependent on its Chartered

Accountant who delayed to inform about the impugned order to the assessee. Considering the period of delay and contents of affidavit, the delay is condoned and we proceed with disposal of the appeal.

2. In the assessment order, Ld. AO made addition of cash deposits for Rs.11.26 Lacs which represents unexplained cash credits u/s 68. The Ld. CIT(A) confirmed the same. It could be seen that the assessee failed to appear before Ld. CIT(A). 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 appeal is restored back to the file of Ld. CIT(A) for denovo adjudication with a direction to the assessee to substantiate its case.

4. The appeal stand allowed for statistical purposes.

Order pronounced on 22nd October, 2024.

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

चेन्नई Chennai; दिनांक Dated : 22-10-2024
DS

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

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