

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.2104/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2013-14)

Mr. Parveez Ahmed Khan G4-A, First Phase, 769, Spencer Plaza, Anna Salai, Chennai-600 002.	बनम/ Vs.	ITO Non-Corporate Ward-9(1) Chennai.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. AAQPK-5837-K		
(पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Shri S.M.Khaja Muyudeen (FCA) - 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), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] on 18-06-2024 in the matter of assessment framed by the Ld.AO u/s.147 r.w.s 144 of the Act on 30-09-2021. In the assessment order, Ld. AO made addition of cash deposits for Rs.18.04 Lacs. The Ld. CIT(A) confirmed the same. It could be seen that the assessee has failed to appear before any of the lower authorities.

2. During hearing, Ld. AR has prayed for another opportunity of hearing to the assessee 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 de novo assessment 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/- (MANU KUMAR GIRI) न्यायिक सदस्य / JUDICIAL MEMBER	Sd/- (MANOJ KUMAR AGGARWAL) लेखक सदस्य / ACCOUNTANT MEMBER
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चेन्नई Chennai; दिनांक Dated : 22-10-2024
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आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

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