

आयकर अपीलीय अधिकरण 'बी' न्यायपीठ, चेन्नई।  
IN THE INCOME TAX APPELLATE TRIBUNAL  
'B' BENCH: CHENNAI

श्री मनु कुमार गिरि, न्यायिक सदस्य एवं श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष  
BEFORE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER AND  
SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.1726 /Chny/2024  
निर्धारण वर्ष /Assessment Year: 2017-18

Muthu Karuppai Sudar  
No.403B, Gughan Agency, Vs.  
Thiruvottiyur High Road,  
Thiruvottiyur, Chennai-600 19.  
[PAN: CHQPS2044M]

Income Tax Officer,  
Non-Corpn Ward-19(4),  
Chennai

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by

: Shri D.Anand, Advocate & Mr.T.Pothi  
Madhavan, CA

प्रत्यर्थी की ओर से /Respondent by

: Ms.Gouthami Manivasagam, JCIT

सुनवाई की तारीख/Date of Hearing

: 21.08.2024

घोषणा की तारीख /Date of

: 08.11.2024

Pronouncement

आदेश / O R D E R

PER AMITABH SHUKLA, A.M :

This appeal is filed against the order bearing DIN & Order No.ITBA/NFAC/S/250/2024-25/1065210492(1) dated 29.05.2024 of the Learned Commissioner of Income Tax [herein after "CIT(A), National Faceless Appeal Center[NFAC], Delhi, for the assessment years 2017-18. Through the aforesaid appeal the assessee has challenged the order u/s 250 dated 29.05.2024 passed by NFAC, Delhi.

: - 2 - :

2.0 At the outset the Ld. Counsel for the assessee informed that the Ld. First Appellate Authority has passed an ex-parte order thereby confirming the assessment order u/s 143(3) dated 27.12.2019 and that the appeal was dismissed for non-compliance. The Ld. AO has made an addition u/s 68 r.w.s 115BBE of Rs.52,50,000/- on account of unexplained cash credits being cash received from sundry debtors. The Ld. Counsel for the assessee submitted that it was not given sufficient time by the Ld. First Appellate Authority to provide the requested details and that it has all the confirmation letters from debtors in its possession. The Ld. Counsel submitted the matter may be restored to Ld. CIT(A) for readjudication on its merits and assured that it shall make full compliance to the notices of Ld. CIT(A). In support of its contentions, the Ld. Counsel filed a detailed paper book. The Ld. DR would like to rely upon orders of authorities below.

3.0 We have heard the rival submissions in the light of material available on records. It is trite law that no litigant benefits by non-prosecution of its case. We find sufficient force in the pleadings of the assessee as to why it could not make due compliance to the proceedings before. We have also noted that apart from merely harping on the issue of non-compliance by the assessee the Ld. CIT(A) has not effectively touched upon merits of the case.

4.0 We are therefore of the view that ends of justice would be met if the case is set aside to the file of the Ld. CIT(A) for readjudication after giving opportunities of being heard to the assessee and to pass a speaking order. He will be at liberty to call for any remand report from the Ld. AO if deemed

: - 3 - :

appropriate. The assessee shall be bound to comply to all the notices and details called by the Ld. CIT(A). Any non-compliance from the assessee side shall be adversely viewed. Accordingly, we set aside the order of the Ld. First Appellate Authority and direct him to readjudicate the matter de novo. Accordingly, the grounds of appeal raised by the assessee are allowed for statistical purposes.

5.0. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced on 8<sup>th</sup>, November, 2024.

**Sd/-**

**(मनु कुमार गिरि)**

**(Manu Kumar Giri)**

**न्यायिक सदस्य / Judicial Member**

**Sd/-**

**(अमिताभ शुक्ला)**

**(amitabh shukla)**

**लेखा सदस्य /Accountant Member**

चेन्नई/Chennai, दिनांक/Dated: 8<sup>th</sup>, November, 2024.

KB/-

आदेश की प्रतिलिपि अग्रेषित/**Copy to:**

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT, Chennai
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF