

आयकर अपीलीय अधिकरण “सी” न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
“C” BENCH, CHENNAI

माननीय श्री महावीर सिंह, उपाध्यक्ष एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।
BEFORE HON’BLE SHRI MAHAVIR SINGH, VP AND
HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM

आयकरअपील सं./ ITA No.914/Chny/2024
(निर्धारण वर्ष / Assessment Year: 2015-16)

Makkal Kattral Maiyam Mavatta Magamai-E Service Centre, Jaibeen Nagar, Vengikaal, Thiruvannamalai-606 603.	बनाम/ Vs.	ITO, Exemptions Ward-3, Chennai.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AACTM-5036-E		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Shri S. Sridhar (Advocate) - Ld. AR
प्रत्यर्थीकीओरसे/ Respondent by	:	Ms. R. Anita (Addl.CIT) - Ld. DR

सुनवाईकीतारीख/ Date of Hearing	:	29-08-2024
घोषणाकीतारीख / Date of Pronouncement	:	18-11-2024

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2015-16 arises out of the order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 27-02-2024 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 147 r.w.s 144 r.w.s 144B of the Act on 13-02-2023. The sole grievance of the assessee is confirmation of addition of Rs.7.16 Lacs. Having heard rival submissions, the appeal is disposed-off as under.

2. The assessee-trust was non-filer and the case was reopened pursuant to receipt of information that the assessee carried out various financial transactions. On perusal of income and expenditure account, it was seen that the assessee claimed exemption u/s 11 on excess income of Rs.7.16 Lacs. The Ld. AO disallowed the same since the assessee did not file return of income. During appellate proceedings, the assessee merely filed grounds of appeal and statement of facts and accordingly, the action of Ld. AO was upheld against which the assessee is in further appeal before us. The Ld. AR has raised issue on reopening and pleaded for another opportunity of hearing before lower authorities which has been opposed by Ld. Sr. DR.

3. Accepting the prayer of Ld. AR and keeping in mind the principle of natural justice, we deem it fit to grant another opportunity to the assessee to substantiate its case before lower authorities. Accordingly, the impugned order is set aside and 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 18th November, 2024

Sd/-

(MAHAVIR SINGH)

उपाध्यक्ष / **VICE PRESIDENT**

Sd/-

(MANOJ KUMAR AGGARWAL)

लेखा सदस्य / **ACCOUNTANT MEMBER**

चेन्नई Chennai; दिनांक Dated : 18-11-2024

DS

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

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