

**आयकर अपीलीय अधिकरण “डी” न्यायपीठ चेन्नई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“D” 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.2481/Chny/2024**  
**(निर्धारणवर्ष / Assessment Year: 2016-17)**

<b>Shri Muthusamy</b> 5/2/50, Ayyakattur, Cauvery RS, Komarapalayam-638 007.	<b>बनम/</b> Vs.	<b>ITO</b> Ward-1, Tiruchengode.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. <b>AHHPM-2262-N</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थीकीओरसे/ <b>Appellant by</b>	:	Ms. S. Mathangi (Advocate) - Ld. AR
प्रत्यर्थीकीओरसे/ <b>Respondent by</b>	:	Ms. Kavitha (Addl.CIT) - Ld. Sr.DR

सुनवाईकीतारीख/ <b>Date of Hearing</b>	:	21-11-2024
घोषणाकीतारीख / <b>Date of Pronouncement</b>	:	03-12-2024

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aggrieved by confirmation of penalty u/s 271B for Rs.1.50 Lacs vide impugned order dated 26-07-2024, the assessee is in further appeal before us. Upon perusal of the para 5.2 of impugned order, it could be seen that the assessee has failed to file any explanation during the course of appellate proceedings. Accordingly, the penalty was confirmed. The Ld. AR has prayed for another opportunity of hearing which has been opposed by Ld. Sr. DR.

2. 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 impugned order is set aside and the appeal is restored back to the file of Ld. CIT(A) for de novo adjudication with a direction to the assessee to substantiate its case.

3. The appeal stand allowed for statistical purposes.

*Order pronounced on 3<sup>rd</sup> December, 2024.*

**Sd/-**  
**(MANU KUMAR GIRI)**  
**न्यायिक सदस्य / JUDICIAL MEMBER**

**Sd/-**  
**(MANOJ KUMAR AGGARWAL)**  
**लेखक सदस्य / ACCOUNTANT MEMBER**

चेन्नई Chennai; दिनांक Dated : 03-12-2024  
DS

**आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :**

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