

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.2509/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2015-16)

Mrs. Rathese Josphin Amala Jaya 57/1, East Mada Street, Koyembedu Chennai-600 107.	बनम/ Vs.	ITO Non-Corporate Ward-17(6), Chennai.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. AOEPJ-5605-C		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकी ओरसे/ Appellant by	:	Ms. S. Mathangi (Advocate)– Ld. AR
प्रत्यर्थीकी ओरसे/ Respondent by	:	Ms. Kavitha (Addl.CIT) -Ld. Sr. DR

सुनवाईकी तारीख/ Date of Hearing	:	21-11-2024
घोषणाकी तारीख / Date of Pronouncement	:	03-12-2024

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 06-08-2024 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s.147 r.w.s. 144B of the Act on 08-12-2023. In the assessment order, Ld. AO made various additions to the returned income and assessed the income at Rs.117.01 Lacs. The Ld. CIT(A) confirmed the same for want of material evidences from the assessee. Aggrieved, the assessee is in further appeal before us. The Ld. AR

submitted that the details furnished by the assessee were not considered by Ld. CIT(A). The Ld. AR accordingly prayed for another opportunity of hearing before lower authorities which has been opposed by Ld. Sr. DR.

2. Though the assessee has remained negligent, however, keeping in mind the principle of natural justice and accepting the prayer of Ld. AR, we deem it fit to provide another opportunity of hearing to the assessee. 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^d December, 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 : 03-12-2024
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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