

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

महनीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य एवं
महनीय 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.2463/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2018-19)

Mrs. Shanmugasundaram Vijayalakshmi #12/34, Arunachalam Road, Saligramam, Chennai-600 093.	बनम/ Vs.	ITO Non-Corporate Ward-8(1) Chennai.
स्थायी लेखासं./जी आइ आर सं./PAN/GIR No. ABRPV-0658-H		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	None
प्रत्यर्थी की ओरसे/ Respondent by	:	Ms.T.M. Suganthamala (Addl.CIT) - Ld. Sr. DR

सुनवाई की तारीख/ Date of Hearing	:	10-12-2024
घोषणा की तारीख / Date of Pronouncement	:	10-12-2024

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2018-19 arises out of the order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 19-04-2024 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s.147 r.w.s 144B of the Act on 22-03-2023. The registry has noted a delay of 93 days in the appeal which stands condoned.

2. At the time of hearing, none appeared for assessee and Ld. Sr. DR pleaded for dismissal of the appeal. The sole grievance of the assessee is assessment of Long Term Capital Gains of Rs.31.50 Lacs. The Ld. CIT(A) confirmed the same since the assessee failed to make any representation therein despite being provided with various opportunities of hearing as tabulated in para-3 of the impugned order. Aggrieved, the assessee is in further appeal before us.

3. Though the assessee has remained negligent in substantiating its case during first appeal, however, 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 appeal is restored back to the file of Ld. CIT(A) for fresh adjudication with a direction to the assessee to substantiate its case forthwith.

4. The appeal stand allowed for statistical purposes.

Order pronounced in open court on 10th December, 2024.

Sd/- (MANU KUMAR GIRI) न्यायिक सदस्य / JUDICIAL MEMBER	Sd/- (MANOJ KUMAR AGGARWAL) लेखासदस्य / ACCOUNTANT MEMBER
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चेन्नई Chennai; दिनांक Dated : 10-12-2024
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आदेशकीप्रतिलिपिअप्रेषित/Copy of the Order forwarded to :

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