

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

**माननीय श्री मनोज कुमार अग्रवाल ,लेखा सदस्य एवं
माननीय श्री मनु कुमार गिरि, न्यायिक सदस्य के समक्ष।
BEFORE HON'BLE SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER
AND HON'BLE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER**

**आयकर अपील सं./ ITA No.2499/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2017-2018)**

Ms. Balakrishnan Sailakshmi,
30, AVM Street,
Virugambakkam,
Chennai 600 092.

[PAN: BJDPS 25014R]

(अपीलार्थी/Appellant)

अपीलार्थी की ओर से/ Appellant by

प्रत्यर्थी की ओर से /Respondent by

Vs. The Income Tax Officer,
Non Corporate Ward 17(7)
Chennai.

(प्रत्यर्थी/Respondent)

: None

: Shri. S. Easwar, IRS, JCIT.

सुनवाई की तारीख/Date of Hearing : 16.12.2024

घोषणा की तारीख /Date of Pronouncement : 17.12.2024

आदेश / ORDER

PER MANU KUMAR GIRI (Judicial Member)

This appeal by the assessee is arising out of the order of the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi in order No.ITBA/NFAC/S/250/2024-25/1067067424 (1) dated 26.07.2024. The assessment was framed by the Income Tax Officer, Non Corporate Ward 17(7), Chennai for the assessment year 2017-18 u/s.144 of the Income Tax Act, 1961 (hereinafter the 'Act'), vide order dated 30.11.2019.

2. Before us also, none appeared on behalf of the assessee. The Ld. JCIT-DR pleaded for dismissal of the appeal on the ground that the Id. Assessing Officer in the remand report has very categorical on this issue, stating that the assessee

has failed to file any return in response to notice issued u/s.142(1) of the Act within the time and that the return filed on 31.07.2019 which is beyond the specified period and further on merits of the case assessee has not brought anything on record to explain before the Id. CIT(A) the source of cash deposits /credits in his bank account.

3. We have gone through the orders of lower authorities and submission addressed by the Id. Departmental Representative. We are of the considered view that in the interest of justice assessee should be given one more opportunity before Id.CIT(A) to file all relevant evidences/documents to prosecute his case. Therefore, in the light of aforesaid factual position we deem it fit to set aside this appeal to the file of Id.CIT(A) for denovo adjudication of appeal. The Ld.CIT(A) who shall proceed for denovo adjudication of appeal after providing proper opportunity of hearing to the assessee. The assessee is directed to substantiate its case forthwith without any fail, failing which Ld.CIT(A) shall be at liberty to proceed with the appellate proceedings as per law.

4. In the result, appeal filed by the assessee is allowed for statistical purpose.
Order pronounced in the open court on 17th day of December, 2024

Sd/-

(मनोज कुमार अग्रवाल)

(MANOJ KUMAR AGGARWAL)

लेखा सदस्य / ACCOUNTANT MEMBER

Sd/-

(मनु कुमार गिरि)

(MANU KUMAR GIRI)

न्यायिक सदस्य / JUDICIAL MEMBER

चेन्नई Chennai:

दिनांक Dated :17-12-2024

KV

आदेश की प्रतिलिपि अग्रेषित /Copy to :

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