

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

माजनीय श्री एस. एस. विस्वनेत्र रवि, न्यायिक सदस्य एवं
माजनीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य के समक्ष।
BEFORE HON’BLE SHRI S.S. VISWANETHRA RAVI, JM AND
HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM

आयकर अपील सं. ITA No.2607/Chny/2024
(निर्धारण वर्ष / Assessment Year: 2012-13)

A.D. Jeyaveerapandia Nadar & Bros. 31, 3 rd Main Road, Kotturpuram, Chennai-600 085.	बनम / Vs.	ACIT Non-Corporate Circle-1, Chennai.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. AAAFJ-3044-K		
(पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Shri R. Vishnu Jayaram (Advocate)- Ld.AR
प्रत्यर्थी की ओरसे/ Respondent by	:	Shri R. Raghupathy (Addl.CIT) - Ld. Sr. DR

सुनवाई की तारीख/ Date of Hearing	:	18-12-2024
घोषणा की तारीख / Date of Pronouncement	:	31-12-2024

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2012-13 arises out of an order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 15-07-2024 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 143(3) of the Act on 24-03-2015. The registry has noted 27 days delay in the appeal, which stands condoned. The grievance of the assessee is two-fold – (i) Disallowance of expenses u/s. 40A (3) for Rs.19.06 Lacs ; (ii) Disallowance of expenditure for Rs.65.55 Lacs.

It could be seen that the assessee failed to appear during first appeal and accordingly, the assessment was confirmed. Aggrieved, the assessee is in further appeal before us. The Ld. AR has pleaded for another opportunity of hearing which has been opposed by revenue.

2. It is evident that the assessee has failed to substantiate its stand during first appeal. However, keeping in mind the principles of natural justice, we accept the prayer of Ld. AR. 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 31st December, 2024

Sd/-

(S. S. VISWANETHRA RAVI)
न्यायिक सदस्य / JUDICIAL MEMBER

Sd/-

(MANOJ KUMAR AGGARWAL)
लेखक सदस्य / ACCOUNTANT MEMBER

चेन्नई Chennai; दिनांक Dated : 31-12-2024
DS

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

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