

**आयकर अपीलीय अधिकरण “बी” न्यायपीठ चेन्नई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“B” 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.2519/Chny/2024**  
**(निर्धारण वर्ष / Assessment Year: 2015-16)**

<b>Smt. Reeta Bansal</b> D051, Commanders Court, Ethiraj Salai, Egmore, Chennai-600 008.	<b>बनम</b> / Vs.	<b>ITO</b> Ward-1 Puducherry.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. <b>ACBPB-2400-L</b>		
(पीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थी की ओरसे/ <b>Appellant by</b>	:	Shri S. Darshan Bothra (CA) - Ld.AR
प्रत्यर्थी की ओरसे/ <b>Respondent by</b>	:	Ms. R. Kavitha (Addl.CIT) - Ld. Sr. DR

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

**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 07-08-2024 in the matter of an assessment framed by Ld. Assessing Officer [AO] on best judgment basis u/s. 147 r.w.s. 144 of the Act on 15-09-2021. The sole grievance of the assessee is confirmation of certain additions u/s 68. The assessee failed to make any representation before any of the lower authorities. The Ld. AR has

pleaded 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 grant another opportunity to the assessee to substantiate its case. Therefore, we set aside the impugned order and restore the appeal back to the file of Ld. CIT(A) for de novo adjudication with a direction to the assessee to substantiate its case and supply the requisite information forthwith.

3. The appeal stand allowed for statistical purposes.

*Order pronounced on 31<sup>st</sup> December, 2024*

<b>Sd/-</b> <b>(MANU KUMAR GIRI)</b> न्यायिक सदस्य / <b>JUDICIAL MEMBER</b>	<b>Sd/-</b> <b>(MANOJ KUMAR AGGARWAL)</b> लेखक सदस्य / <b>ACCOUNTANT MEMBER</b>
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चेन्नई Chennai; दिनांक Dated : 31-12-2024  
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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