

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

**माननीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य एवं  
माननीय 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.2522/Chny/2024  
(निर्धारण वर्ष / Assessment Year: 2011-12)**

<b>Mr. Jagruti Bakul Shah</b> 115, Linghi Chetty Street, George Town, Chennai-600 001.	<b>बनम / Vs.</b>	<b>ITO</b> Non-Corporate Ward-11(4) Chennai.
स्थायी लेखासं./जी आइ आर सं./PAN/GIR No. <b>BCAPS-6292-M</b>		
(पीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थी की ओरसे/ <b>Appellant by</b>	:	Shri M. Karunakaran (Advocate) - 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) 2011-12 arises out of an ex-parte order passed by Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] on 21-02-2024 in the matter of an assessment framed by Ld. Assessing Officer [AO] on best judgment basis u/s 144 r.w.s 147 of the Act on 12-11-2018. The registry has noted delay of 159 days in the appeal, the condonation of which has been sought by Ld. AR on the

strength of affidavit of the assessee. Accepting the same, we condone the delay and proceed for disposal of appeal on merits.

2. It could be seen that the assessee has failed to appear before any of the lower authorities. The Ld. AR has pleaded for another opportunity of hearing which has been opposed by Ld. Sr. DR. In the assessment order, Ld. AO made addition of cash deposit for Rs.40 Lacs.

3. 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 after affording reasonable opportunity of hearing to the assessee. The assessee is directed to substantiate its case and supply the requisite information forthwith.

4. The appeal stand allowed for statistical purposes.

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

**Sd/-**  
**(MANU KUMAR GIRI)**  
**न्यायिक सदस्य / JUDICIAL MEMBER**

**Sd/-**  
**(MANOJ KUMAR AGGARWAL)**  
**लेखक सदस्य / ACCOUNTANT MEMBER**

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

**आदेशकीप्रतिलिपि ग्रेषित/Copy of the Order forwarded to :**

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