

**आयकर अपीलीय अधिकरण 'डी' न्यायपीठ चेन्नई में।  
IN THE INCOME TAX APPELLATE TRIBUNAL  
'D' 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**

**आयकरअपील सं./ ITA No.2750/Chny/2024  
(निर्धारणवर्ष / Assessment Year: 2018-2019)**

Anumala Geetha,  
Gollakuppam Village,  
R.S. Ponpadi Post,  
Tiruttani T.K.  
Thiruvallur 631 213.

**Vs.** The Income Tax Officer,  
Ward 1,  
Tiruvallur.

**[PAN: BMTPG 4468C]**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by

: Shri. S. Sundararaman and Shri. V.  
Gowthaman, C.As.,

प्रत्यर्थी की ओर से /Respondent by

: Ms. S. Deeptha, JCIT.

सुनवाई की तारीख/Date of Hearing

: 13.01.2025

घोषणा की तारीख /Date of Pronouncement

: 13.01.2025

**आदेश / O R D E R**

**PER MANU KUMAR GIRI (Judicial Member)**

This appeal filed by the assessee is directed against the order of the Ld. Commissioner of Income Tax(Appeals)(NFAC) Delhi [CIT(A)] dated 26.07.2024 for Assessment Year 2018-19.

2. The registry has noted delay of 34 days in filing the appeal. Considering the period of delay and reasons stated in the condonation petition which is supported

by an affidavit of the assessee, we condone the delay and admit the appeal for adjudication.

3. Brief facts of the case are that the appeal was instituted on 20.09.2023 under the Faceless Appeal Scheme against the assessment order dated 17.03.2023 passed under section 147 r.w.s. 144 r.w.s. 144B of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') by the Assessing Officer (in short 'the AO') Assessment Unit, Income Tax Department for the Assessment Year 2018-19. Assessee further challenged the order of assessment u/s 147 r.w.s 144 r.w.s. 144B of the Act before the Id.CIT(A) who dismissed the appeal of the assessee in limine on the ground of delay of 157 days in filing appeal. Aggrieved, assessee is in appeal before us.

4. Before the Id. Counsel for assessee submitted that the AO has not given sufficient time to file evidence and documents to substantiate his explanation. The Id.DR stated that the assessee is habitual defaulter in appearing before the AO hence no lenient view is to be taken in this case and prayed for dismissal of appeal.

5. Though we some extent concur with the submissions of Ld.DR Ms. Deeeptha, JCIT however, keeping in mind the principle of natural justice and grant another opportunity of hearing to the assessee. We also find that assessee has not given notice of hearing for representation before the Id.CIT(A) and on the basis of material on record the Id.CIT(A) has proceeded to dismiss the appeal. We also find that the AO issued the notice u/s 144 on 20.02.2023 and passed the assessment order within a month on 17.03.2023 which shows that the assessee was not represented and heard properly by the AO. Accordingly, the impugned order is set aside and the appeal is restored back to the file of Ld. AO for denovo assessment

on merits subject to cost of Rs.10,000/- which shall be deposited by the assessee within 30 days from the date of receipt of this order to 'Tamil Nadu State Legal Services Authority' at Hon'ble High Court of Madras. The proof of the same will be furnished by the Assessee before Ld.AO whose shall proceed for denovo assessment after affording proper opportunity of hearing to the assessee. The assessee is directed to substantiate its case with all evidence, confirmations and documents, if any, forthwith without any fail, failing which Ld. AO shall be at liberty to proceed with the assessment proceedings on merits as per law.

6. In the result, appeal filed by the assessee is allowed for statistical purpose.

Order pronounced in the open court at the time of hearing  
on 13<sup>th</sup> January, 2025 at Chennai.

Sd/-

(मनोज कुमार अग्रवाल)

**(MANOJ KUMAR AGGARWAL)**

**लेखा सदस्य / ACCOUNTANT MEMBER**

चेन्नई Chennai:

दिनांक Dated : 13-01-2025

KV

आदेश की प्रतिलिपि अग्रेषित /Copy to :

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT, Chennai/Coimbatore/Madurai/Salem.
4. विभागीय प्रतिनिधि/DR
5. गार्डफाईल/GF

Sd/-

(मनु कुमार गिरि)

**(MANU KUMAR GIRI)**

**न्यायिक सदस्य / JUDICIAL MEMBER**