

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

माननीय श्री महावीर सिंह, उपाध्यक्ष एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।
BEFORE HON'BLE SHRI MAHAVIR SINGH, VICE PRESIDENT AND
HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM

आयकर अपील सं./ ITA Nos.410/Chny/2021
(निर्धारण वर्ष / Assessment Year: 2014-15)

&

आयकर अपील सं./ ITA Nos.411/Chny/2021
(निर्धारण वर्ष / Assessment Year: 2016-17)

Shri P. Neelaraj No.274-C, Thuraiyur Road, Perambalur – 621 212.	बनाम/ Vs.	ACIT, Central Circle-1, Trichy.
स्थायी लेखा सं./जीआइ आर सं./PAN/GIR No. ADDPN-9585-F		
(□ पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Shri I. Dinesh (Advocate) – Ld. AR
प्रत्यर्थी की ओरसे/ Respondent by	:	Shri ARV Sreenivasan (Addl. CIT) –Ld. DR
सुनवाई की तारीख/ Date of Hearing	:	01-08-2022
घोषणा की तारीख / Date of Pronouncement	:	01-08-2022

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeals by assessee for Assessment Years (AYs) 2014-15 & 2016-17 arises out of the separate orders of Learned First Appellate Authority both dated 16-09-2021.
2. The Ld. AR, at the outset, submitted that the assessee could not attend the appellate proceedings and therefore, the assessee be provided with another opportunity of hearing before first appellate

authority. The Ld. Sr. DR, on the other hand, pleaded for dismissal of the appeals by drawing attention to observations in para-4 of the impugned orders. The Ld. DR submitted that the assessee failed to appear before first appellate authority despite being provided with various opportunities of hearing. Having heard the rival submissions and after due consideration of relevant material on record, the appeals are disposed-off as under.

4. The facts in AY 2014-15 are that the assessee was assessed u/s. 143(3) r.w.s. 153C of the Act on 20-12-2019. The assessee was saddled with addition of Rs.750 Lacs being undisclosed portion of sale consideration. Though the assessee preferred further appeal, however, he failed to appear before Ld. CIT(A) despite being provided with various opportunity of hearing as noted by Ld. CIT(A) in Para-4 of the impugned order. Consequently, Ld. CIT(A), after going through the merits of the case, dismissed the appeal for both the years vide separate orders both dated 16-09-2021. Aggrieved, the assessee is in further appeal before us.

5. After going through the impugned orders, we concur with the plea of Ld. DR that the assessee remained negligent in attending the appellate proceedings. However, keeping in view of the principle of natural justice, we deem it fit to grant another opportunity of hearing to the assessee to substantiate his case before first appellate authority. This concession would come at a cost of Rs.25,000/- which shall be paid by the assessee to Tamil Nadu State Legal Services Authority at Hon'ble High Court of Madras within a period of one month from the date of receipt of this order. The receipt / proof shall be furnished by the assessee to the Ld. first appellate authority, who shall proceed with

denovo adjudication of the appeals for both the years after affording reasonable opportunity of hearing to the assessee. The assessee, in turn, is directed to substantiate its case.

6. Both the appeals stand allowed for statistical purposes.

Order pronounced on 01st August, 2022.

Sd/-
(MAHAVIR SINGH)
उपाध्यक्ष / VICE PRESIDENT

Sd/-
(MANOJ KUMAR AGGARWAL)
लेखा सदस्य / ACCOUNTANT MEMBER

चेन्नई / Chennai; दिनांक / Dated : 01-08-2022
EDN/-

आदेश की प्रतिलिपि □ ग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/Appellant 2. प्रत्यर्थी/Respondent 3. आयकर आयुक्त (अपील)/CIT(A) 4. आयकर आयुक्त/CIT 5. विभागीय प्रतिनिधि/DR 6. गार्ड फाईल/GF