

**आयकर अपीलीय अधिकरण 'डी' न्यायपीठ चेन्नई में।**

**IN THE INCOME TAX APPELLATE TRIBUNAL**

**'D' BENCH, CHENNAI**

**माननीय श्री महावीर सिंह, उपाध्यक्ष एवं**

**माननीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य के समक्ष।**

**BEFORE HON'BLE SHRI MAHAVIR SINGH, VICE PRESIDENT AND**

**HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM**

आयकर अपील सं./ **ITA No.2013/Chny/2019**  
(निर्धारण वर्ष / **Assessment Year: 2013-14**)

**&**

आयकर अपील सं./ **ITA No.2014/Chny/2019**  
(निर्धारण वर्ष / **Assessment Year: 2014-15**)

<b>Shri. Rajagounder Rajavel</b> No. 65B, Okkilipatty Rajapalayam, Tiruchengode – 637 209.	<b>बनाम/ Vs.</b>	<b>ITO</b> Ward -5, Namakkal.
स्थायी लेखा सं./जी आइ आर सं./ <b>PAN/GIR No. AJSPR-2250-E</b>		
(पीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थी की ओर से/ <b>Appellant by</b>	:	Shri N. Arjunraj (CA) for Shri. S. Sridhar (Advocate) – Ld. AR
प्रत्यर्थी की ओर से/ <b>Respondent by</b>	:	Shri. D. Hema Bhupal (JCIT) – Ld. DR
सुनवाई की तारीख/ <b>Date of Hearing</b>	:	27-09-2022
घोषणा की तारीख / <b>Date of Pronouncement</b>	:	27-09-2022

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeals by assessee for Assessment Years (AYs) 2013-14 & 2014-15 arises out of separate orders of learned Commissioner of Income Tax (Appeals), Salem [CIT(A)] dated 30.04.2019 & 26.04.2019 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s.144 vide separate orders. In both the

years, the grievance of the assessee is addition of undisclosed investment.

2. The Ld. Sr. DR, at the outset, pleaded for dismissal of the appeals on the ground that the assessee failed to appear before any of the lower authorities. The Ld. AR submitted that there was sufficient cause of non-appearance. The Ld. AR pleaded for another opportunity of hearing before Ld. AO. Having heard rival submissions, the appeals are disposed-off as under.

3. Upon perusal of orders of lower authorities, we concur with the submissions of Ld. Sr. DR that the assessee has remained negligent in attending the proceedings before lower authorities. However, keeping in view the fact that the assessee is an individual and keeping in view the principle of natural justice, we deem it fit to grant another opportunity of hearing to the assessee. However, this concession would be subject to payment of cost of Rs.15,000/-. The same shall be paid by the assessee within one month 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 shall be furnished by the assessee to learned Assessing Officer who shall proceed to adjudicate the issues on merits. Needless to add that adequate opportunity of hearing shall be granted to the assessee.

4. Both the appeals stand allowed for statistical purposes.

Order pronounced on 27<sup>th</sup> September, 2022.

**Sd/-**

**(MAHAVIR SINGH)**

**उपाध्यक्ष /VICE PRESIDENT**

चेन्नई/ Chennai; दिनांक/ Dated : 27.09.2022

**JPV**

**Sd/-**

**(MANOJ KUMAR AGGARWAL)**

**लेखासदस्य /ACCOUNTANT MEMBER**

**आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी/Appellant 2. प्रत्यर्थी/Respondent 3. आयकरआयुक्त (अपील)/CIT(A) 4. आयकरआयुक्त/CIT 5.  
विभागीयप्रतिनिधि/DR6. गार्डफाईल/GF