

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

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

**आयकर अपील सं. ITA No.997/Chny/2023**  
**(निर्धारण वर्ष / Assessment Year: 2011-12)**

<b>Shri Duraisamy Arul</b> No.478, West Street, Kural, Villupuram-606 301.	<b>बनम</b> / Vs.	<b>ITO</b> Ward-2, Villupuram.
<b>स्थायी लेखासं./जीआइआरसं./AN/GIR No. AKIPA-1932-D</b>		
<b>(अपीलार्थी/Appellant)</b>	<b>:</b>	<b>(प्रत्यर्थी / Respondent)</b>

<b>अपीलार्थीकी ओरसे/ Appellant by</b>	<b>:</b>	<b>Shri R.Joseph, (Advocate)-Ld.AR</b>
<b>प्रत्यर्थीकी ओरसे/Respondent by</b>	<b>:</b>	<b>Shri D.Hema Bhupal (JCIT)-Ld. Sr. DR</b>

<b>सुनवाईकी तारीख/Date of Hearing</b>	<b>:</b>	<b>28-11-2023</b>
<b>घोषणाकी तारीख /Date of Pronouncement</b>	<b>:</b>	<b>28-11-2023</b>

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. The grievance of the assessee in captioned appeal is confirmation of addition of Rs.19.06 Lacs as made by Ld. Assessing Officer while framing an assessment u/s 144 on 19.12.2018. Though the assessee preferred further appeal, it failed to make any representation during appellate proceedings. Accordingly, the additions were sustained against which the assessee is in further appeal before us.
2. The Ld. AR, appearing for assessee, sought another opportunity of hearing before lower authorities. The Ld. AR also undertook to

substantiate its case in case another opportunity was given. The Ld. Sr. DR opposed the same. Keeping in mind the principle of natural justice, the bench deems it fit to grant another opportunity of hearing to the assessee. Accordingly, the impugned order is set aside and the assessment is restored back to the file of Ld. AO for de novo assessment on merits after affording opportunity of hearing to the assessee. The assessee is directed to substantiate its case.

3. The appeal stand allowed for statistical purpose.

*Order pronounced in open court on 28<sup>th</sup> November, 2023.*

**Sd/-**  
**(MAHAVIR SINGH)**  
उपाध्यक्ष / **VICE PRESIDENT**

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

चेन्नई Chennai; दिनांक Dated :28-11-2023  
DS

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

1. अपीलार्थी/Appellant
2. प्रत्यर्था/Respondent
3. आयकरआयुक्त/CIT
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF