

**आयकर अपीलीय अधिकरण “सी” न्यायपीठ चेन्नई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“C” 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.1187/Chny/2023**  
**(निर्धारण वर्ष / Assessment Year: 2017-18)**

<b>Shri Arunkumar</b> No.2, Gramani Street, Sundarasoopathuram, Thiruverkadu, Chennai-600 077.	<b>बनम</b> / Vs.	<b>Income Tax Officer</b> Non-Corporate Ward-8(4), Chennai.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. <b>ALSPA-7354-A</b>		
(पीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थीकी ओरसे/ <b>Appellant by</b>	:	Shri A.Lawrence Thangasamy (FCA)-Ld. AR
प्रत्यर्थीकी ओरसे/ <b>Respondent by</b>	:	Shri P.Sajit Kumar (JCIT)-Ld. DR

सुनवाईकीतारीख/ <b>Date of Hearing</b>	:	01-02-2024
घोषणाकीतारीख / <b>Date of Pronouncement</b>	:	01-02-2024

**आदेश / O R D E R**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeal by assessee arises out of an ex-parte order passed by Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] on 17-08-2023 in the matter of an assessment framed by Ld. Assessing Officer [AO] on best judgment basis u/s 144 of the Act on 15-12-2019. Since the assessee failed to make any representation during assessment proceedings, certain additions were made in the hands of the assessee. The position

remained the same before first appellate authority wherein the assessee failed to make any representation. It is noteworthy that the assessee is practicing as an advocate still he has completely ignored the various notices issued by lower authorities and has remained negligent in attending the proceedings.

2. Citing violation of principle of natural justice, Ld. AR has pleaded for another opportunity of hearing to the assessee which has been opposed by Ld. Sr. DR on the ground that the assessee being an advocate should have remained vigilant about the proceedings.

3. It is unfortunate that though the assessee is a practicing advocate still he has remained negligent in attending the proceedings before lower authorities, however, accepting the request of Ld. AR we restore the appeal back to the file of Ld. CIT(A) for de novo adjudication. The Ld. AR has already undertaken to substantiate the case of the assessee forthwith.

4. The appeal stand allowed for statistical purposes. .

*Order pronounced on 01<sup>st</sup> February, 2024.*

**Sd/-**

**(MAHAVIR SINGH)**

उपाध्यक्ष / **VICE PRESIDENT**

**Sd/-**

**(MANOJ KUMAR AGGARWAL)**

लेखा सदस्य / **ACCOUNTANT MEMBER**

चेन्नई Chennai; दिनांक Dated :01-02-2024

DS

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

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT
4. भागीयप्रतिनिधि/DR
5. गार्डफाईल/GF