

**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.1606/Chny/2023**  
**(निर्धारण वर्ष / Assessment Year: 2017-18)**  
**&**  
**Stay Application No.47/Chny/2023**  
**(in ITA No.1606/Chny/2023)**  
**(निर्धारण वर्ष / Assessment Year: 2017-18)**

<b>Shri Sampath Raj</b> No.45/2, EH Road, Vyasarpadi, Chennai-600 039.	<b>बनम</b> / Vs.	<b>DCIT</b> Non-Corporate Circle-4(1) Chennai.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No.	<b>AALPS-4515-P</b>	
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थीकी ओरसे/ <b>Appellant by</b>	:	Shri G.Baskar & Ms.S. Sree Lakshmi Valli (Advocate)-Ld. ARs
प्रत्यर्थीकी ओरसे/ <b>Respondent by</b>	:	Shri D.Hema Bhupal (JCIT)- Ld. Sr. DR

सुनवाईकी तारीख/ <b>Date of final Hearing</b>	:	05-02-2024
घोषणाकी तारीख / <b>Date of Pronouncement</b>	:	05-02-2024

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. The sole grievance of the assessee in captioned appeal is confirmation of addition of Rs.898.12 Lacs as made by Ld. Assessing Officer while framing an assessment u/s 143(3) on 30-12-2019. Though the assessee preferred further appeal, it failed to make any

representation during appellate proceedings. Accordingly, the addition was sustained against which the assessee is in further appeal before us.

2. The Ld. AR, appearing for assessee, placed on record various documents and 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. However, this would come at a cost of Rs.25,000/- which shall be deposited by the assessee within 30 days from the date of receipt of the 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 CIT(A) who shall proceed to dispose-off the appeal *de novo*. The assessee is directed to substantiate its case.

3. The appeal stand allowed for statistical purpose. The connected stay application stand dismissed as infructuous.

*Order pronounced on 5<sup>th</sup> February, 2024.*

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

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

चेन्नई Chennai; दिनांक Dated : 05-02-2024  
DS

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

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