

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.966/Chny/2023
(निर्धारण वर्ष / Assessment Year: 2012-13)

Shri Subramanian Rathinakumar 2/4, Nallampalli Dharmapuri-636 701.	बनम / Vs.	ACIT Circle-1 Hosur.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No.	ATJPR-1283-Q	
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकी ओरसे/ Appellant by	:	Shri G.Baskar & Shri P.M.Kathir (Advocate)-Ld. ARs
प्रत्यर्थीकी ओरसे/ Respondent by	:	Shri D. Hema Bhupal (JCIT)- Ld. Sr. DR
सुनवाईकी तारीख/ Date of final Hearing	:	05-02-2024
घोषणाकी तारीख / Date of Pronouncement	:	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.247.54 Lacs as made by Ld. Assessing Officer while framing a best judgment assessment u/s 144 r.w.s. 147 on 06-12-2019. Though the assessee preferred further appeal, it failed to make any effective representation during appellate proceedings. The additional evidences were not admitted by first appellate authority. Finally, the addition was sustained against which the assessee is in further appeal before us.

2. The Ld. AR, appearing for assessee, at the outset, 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.10,000/- 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 AO who shall proceed to frame an assessment *de novo*. The assessee is directed to substantiate its case.

3. The appeal stand allowed for statistical purpose.

Order pronounced in open court on 5th February, 2024.

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

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

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

आदेशकीप्रतिलिपि ग्रेषित/Copy of the Order forwarded to :

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