

आयकर अपीलीय अधिकरण “ए” न्यायपीठ चेन्नईमें।
IN THE INCOME TAX APPELLATE TRIBUNAL
“A” 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.1399/Chny/2023
(निर्धारण वर्ष / Assessment Year: 2017-18)

Shri Govinda Rajulu Srinivasan 21, Chinna Ezhuthukkara Street, Shevapet, Salem-636 002.	बनाम/ Vs.	DCIT Circle-1(1) Salem.
स्थायी लेखा सं./जी आइ आर सं./PAN/GIR No. AVMPS-5356-G		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओर से/ Appellant by	:	None
प्रत्यर्थी की ओर से/ Respondent by	:	Shri AR V Sreenivasan (Addl.CIT)-Ld. Sr. DR

सुनवाई की तारीख/ Date of Hearing	:	19-03-2024
घोषणा की तारीख / Date of Pronouncement	:	19-03-2024

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. At the time of hearing, none appeared for assessee. However, Ld. Sr. DR submitted that the assessee failed to appear during first appellate proceedings and therefore, the appeal may be dismissed.
2. Upon perusal of assessment order dated 06-12-2019, Ld. AO made addition of Rs.76.62 Lacs on account of deposits made in certain bank accounts since the assessee could not substantiate its case. The position remained the same during first appellate proceedings also and accordingly, the assessment was confirmed.

3. Though the assessee has remained unsuccessful to substantiate its case before lower authorities, however, keeping in mind the principle of natural justice, we deem it fit to grant another opportunity of hearing to the assessee to substantiate its case. Accordingly, the impugned order is set-aside and the appeal is restored back to the file of Ld. CIT(A) for fresh adjudication with a direction to the assessee substantiate its case.

4. The appeal stand allowed for statistical purposes.

Order pronounced in open court on 19th March, 2024.

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

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

चेन्नई Chennai; दिनांक Dated : 19-03-2024
DS

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

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