

**आयकर अपीलीय अधिकरण “ए” न्यायपीठ चेन्नई में।**  
**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.1328/Chny/2023**  
**(निर्धारण वर्ष / Assessment Year: 2017-18)**

<b>Shri Subramanian Kuberan</b> 79/3A, Sri Kuberan Agencies, Trichy Main Road, Veppur-606 304.	<b>बनाम/ Vs.</b>	<b>ITO</b> Ward-5, Cuddalore.
<b>स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. BZOPK-7739-N</b>		
<b>(अपीलार्थी/Appellant)</b>	<b>:</b>	<b>(प्रत्यर्थी / Respondent)</b>

<b>अपीलार्थी की ओर से/ Appellant by</b>	<b>:</b>	<b>Shri N.V. Narayanan (Advocate)-Ld. AR</b>
<b>प्रत्यर्थी की ओर से/Respondent by</b>	<b>:</b>	<b>Shri AR V Sreenivasan (Addl.CIT)-Ld. Sr. DR</b>

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

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeal by assessee for Assessment Year (AY) 2017-18 arises out of an order of learned Commissioner of Income Tax (Appeals) National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 09-10-2023 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 143(3) of the Act on 31-12-2019. The sole grievance of the assessee is confirmation of certain additions on account of cash deposit.
2. The Ld. AR, at the outset, drew our attention to ground No.2 and pleaded for another opportunity of hearing before lower authorities on

the ground that the assessee did not make any representation during first appellate proceedings. The Ld. Sr. DR opposed the same and drew attention to para-4 of the impugned order to submit that despite being provided with various opportunities of hearing, the assessee failed to make any submissions. Having heard rival submissions, the appeal is disposed-off as under.

3. From para 3 of the assessment order as well as para 4 of the impugned order, it is quite clear that assessee did not file any documentary evidences before lower authorities which resulted into impugned addition of Rs.109.27 Lacs. Though the assessee has remained negligent, 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. The same 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 for framing fresh assessment after affording opportunity of hearing to the assessee. The assessee is directed to substantiate its case.

4. The appeal stand allowed for statistical purposes.

*Order pronounced in open court on 19<sup>th</sup> 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