

**आयकर अपीलीय अधिकरण 'सी' न्यायपीठ चेन्नई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**'C' BENCH, CHENNAI**

मजनीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य एवं  
मजनीय श्री मनु कुमार गिरि, न्यायिक सदस्य के समक्ष।  
**BEFORE HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM**  
**AND HON'BLE SHRI MANU KUMAR GIRI, JM**

**आयकर अपील सं. ITA No.105/Chny/2024**  
**(निर्धारणवर्ष / Assessment Year: 2017-18)**

<b>Shri Chinnaraj Gurudhandapani</b> No.55/11, Jollankottai Andiyur Uthangarai, Krishnagiri Tamil Nadu – 635 307.	<b>बनाम/ Vs.</b>	<b>ACIT</b> Circle-1 Hosur.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. <b>BCYPG-5322-A</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थी की ओरसे/ <b>Appellant by</b>	:	None
प्रत्यर्थी की ओरसे/ <b>Respondent by</b>	:	Shri P. Sajit Kumar (JCIT)-Ld. Sr. DR

सुनवाई की तारीख/ <b>Date of Hearing</b>	:	16-04-2024
घोषणा की तारीख / <b>Date of Pronouncement</b>	:	16-04-2024

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aggrieved by confirmation of certain addition for Assessment Year (AY) 2017-18, the assessee is in further appeal before us. At the time of hearing, none appeared for assessee. The Ld. Sr. DR pleaded for dismissal of the appeal on the ground that the assessee failed to appear even before learned first appellate authority.
2. From case records, it emerges that Ld. Assessing Officer made addition u/s 69A and addition of Short Term Capital Gains. The

assessee did not appear during assessment proceedings. Upon further appeal, the position remained the same and the assessee did not appear before first appellate authority also. Accordingly, the assessment was confirmed against which the assessee is in further appeal before us.

3. Though we concur with the submissions of Ld. Sr. DR, however, keeping in mind the principle of natural justice, we deem it fit to grant another opportunity of hearing to the assessee. Accordingly, the impugned order is set aside and the appeal is restored back to the file of Ld. CIT(A) for de novo adjudication after affording opportunity of hearing to the assessee. The assessee is directed to substantiate its case forthwith without any fail failing which Ld. CIT(A) shall be at liberty to proceed with the disposal of the appeal on merits.

4. The appeal stand allowed for statistical purposes.

*Order pronounced on 16<sup>th</sup> April, 2024.*

<b>Sd/-</b> <b>(MANU KUMAR GIRI)</b> न्यायिक सदस्य / <b>JUDICIAL MEMBER</b>	<b>Sd/-</b> <b>(MANOJ KUMAR AGGARWAL)</b> लेखक सदस्य / <b>ACCOUNTANT MEMBER</b>
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चेन्नई Chennai; दिनांक Dated : 16-04-2024

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

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