

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.32/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2017-18)

Smt. Kalyanasundaravalli Premanandhan 52/A1, Amaravathy Nagar, Chennai-600 106.	बनाम/ Vs.	ITO Non-Corporate Ward-17(4), Chennai-6.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. AVXPK-9343-G		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Shri J. Saravanan (Advocate) – Ld. AR
प्रत्यर्थी की ओरसे/ Respondent by	:	Shri P. Sajit Kumar (JCIT)-Ld. Sr. DR

सुनवाई की तारीख/ Date of Hearing	:	16-04-2024
घोषणा की तारीख / Date of Pronouncement	:	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, Ld. AR submitted that appeal has been dismissed by first appellate authority for non-appearance. The Ld. AR also placed on record bank statements, affidavits etc. in support of assessee's claim. The Ld. Sr. DR pleaded for dismissal of the appeal on the ground that

the assessee failed to appear before learned first appellate authority and substantiate its case.

2. From case records, it emerges that Ld. Assessing Officer made addition u/s 69 / 69A. Upon further appeal, the assessee did not appear before first appellate authority despite various opportunities as noted in para-5 of the impugned order. 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 16th April, 2024.

Sd/-	Sd/-
(MANU KUMAR GIRI)	(MANOJ KUMAR AGGARWAL)
न्यायिक सदस्य / JUDICIAL MEMBER	लेखासदस्य / ACCOUNTANT MEMBER

चेन्नई Chennai; दिनांक Dated : 16-04-2024
DS

आदेशकीप्रतिलिपिअप्रेषित/Copy of the Order forwarded to :

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