

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

M/s. Kumaran Traders 33, GST Road, Samundeeswari Nagar Thailavaram, Potheri-603 203.	बनम/ Vs.	ITO Non-Corporate Ward-22(2), Tambaram.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. AAFFK-4135-M		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Shri S.P.Chidambaram & Ms. Sonali (Advocates) - Ld.ARs
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 of undisclosed investment made u/s.69 for Rs.47.94 Lacs vide impugned order dated 08-12-2023, the assessee is in further appeal before us. Upon perusal of para 5.1 of impugned order, it could be seen that the assessee did not attend first appellate proceedings. The Ld. AR submitted that managing partner of assessee firm expired on 29-09-2022 and therefore, the assessee remained unrepresented. The Ld. AR pleaded for another

opportunity of hearing before lower authorities which has been opposed by Ld. Sr. DR.

2. We are of the opinion that the assessee has reasonable cause for non-appearance. Therefore, we set aside the impugned order and restore the appeal 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.

3. The appeal stand allowed for statistical purposes.

Order pronounced on 16th April, 2024.

Sd/-
(MANU KUMAR GIRI)
न्यायिक सदस्य / JUDICIAL MEMBER

Sd/-
(MANOJ KUMAR AGGARWAL)
लेखक सदस्य / ACCOUNTANT MEMBER

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

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

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