

**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.53/Chny/2024**  
**(निर्धारण वर्ष / Assessment Year: 2012-13)**

<b>Shri Akkalaneni Guruprasath</b> No.14, Sai Villa 6 <sup>th</sup> Cross Street, Kumaran Nagar, Chennai-600 082.	<b>बनाम/ Vs.</b>	<b>ITO</b> Non-Corporate Ward-10(3) Chennai.
स्थायी लेखासं./जी आइ आर सं./PAN/GIR No. <b>AALLP-6521-C</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थी की ओरसे/ <b>Appellant by</b>	:	Ms. Sree Lakshmi Valli, (Advocate)-Ld.AR
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. The grievance of the assessee in captioned appeal is confirmation of certain addition u/s 69 for Rs.18.20 Lacs as made by Ld. Assessing Officer while framing an assessment u/s 144 on 16.11.2023. Though the assessee preferred further appeal, it failed to produce necessary details / documentary evidences before the first appellate authority which is evident from para 4 of impugned order. Accordingly, the addition was confirmed against which the assessee is in further appeal before us. The

Ld. AR has pleaded for another opportunity of hearing which has been opposed by Ld. Sr. DR.

2. It is clear that the assessee has failed to attend assessment proceedings as well as appellate proceedings. 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.5,000/- which shall be deposited by the assessee within 30 days from the date of receipt of this 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 de novo assessment after affording opportunity of hearing to the assessee. The assessee is directed to substantiate its case forthwith failing which Ld. AO shall be at liberty to proceed with assessment on merits.

3. The appeal stand allowed for statistical purposes.

*Order pronounced on 16<sup>th</sup> 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