

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.34/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2013-14)

Shri Vinay Surana 1, Murugappan Street, Sowcarpet, Chennai-600 079.	बनाम/ Vs.	ITO Non-Corporate Ward-6(1) Chennai.
स्थायी लेखासं./जी आइ आर सं./PAN/GIR No. AADPV-3271-B		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Shri H. Yeswanthkumar (CA) - 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. The grievance of the assessee in the captioned appeal is confirmation of certain addition of undisclosed income of Rs.31.45 Lacs as made by Ld. Assessing Officer while framing an assessment u/s 147 r.w.s 144 on 30.03.2022. Though the assessee preferred further appeal, it failed to make any effective representation despite being provided with various opportunities of hearing as noted in para 3.1 of the impugned order. The Ld. CIT(A) did not admit the appeal for want of relevant grounds of appeal. Aggrieved, the assessee is in further appeal before

us. The Ld. AR 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 CIT(A) who shall proceed for de novo adjudication of the appeal after affording opportunity of hearing to the assessee. The assessee is directed to substantiate its case forthwith failing which Ld. CIT(A) shall be at liberty to dispose-off the appeal on merits.

3. 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	लेखक सदस्य / 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