

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

महनीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य एवं
महनीय 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.107/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2017-18)

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| Muthukumar Ramasamy Periyanaayaki (Prop. Apparel World) No.5, Kandasamy Layout, Pitchampalayam Post, Tirupur-641 603. | बनम/ Vs. | ITO Ward-1(2) Tirupur. |
| स्थायी लेखासं./जीआइआरसं./PAN/GIR No. AJQPM-1408-H | | |
| (अपीलार्थी/ Appellant) | : | (प्रत्यर्थी / Respondent) |

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

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| सुनवाई की तारीख/ Date of Hearing | : | 16-04-2024 |
| घोषणा की तारीख / Date of Pronouncement | : | 16-04-2024 |

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. The grievance of the assessee in captioned appeal is confirmation of addition of Rs.24.26 Lacs as made by Ld. Assessing Officer while framing an assessment u/s 144 r.w.s 147 on 09.09.2021. Though the assessee preferred further appeal, it failed to make any representation during appellate proceedings. Accordingly, the additions were sustained against which 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.

2. 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.

3. The appeal stand allowed for statistical purposes.

Order pronounced on 16th April, 2024.

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