

आयकर अपीलीय अधिकरण 'ए' न्यायपीठ चेन्नई में।  
IN THE INCOME TAX APPELLATE TRIBUNAL  
'A' 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 अपीलसं. ITA No.432/Chny/2024  
(निर्धारणवर्ष / Assessment Year: 2013-14)

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आयकर अपीलसं. ITA No.433/Chny/2024  
(निर्धारणवर्ष / Assessment Year: 2014-15)

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आयकर अपीलसं. ITA No.434/Chny/2024  
(निर्धारणवर्ष / Assessment Year: 2015-16)

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आयकर अपीलसं. ITA No.435/Chny/2024  
(निर्धारणवर्ष / Assessment Year: 2016-17)

M/s. Argalam Associates 21/3 (Old No.43A), Indira Nagar, 2 <sup>nd</sup> Avenue Road, Adyar, Chennai – 600 020.	बनम / Vs.	ITO Non Corporate Ward-15(1) Chennai.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. <b>AANFA-6941-K</b>		
(पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Shri N.V.Krishnan (Advocate) -Ld. AR
प्रत्यर्थी की ओरसे/ Respondent by	:	Shri AR V Sreenivasan (Addl.CIT)-Ld. Sr. DR

सुनवाई की तारीख/Date of Hearing	:	30-04-2024
घोषणा की तारीख /Date of Pronouncement	:	02-05-2024

## आदेश / O R D E R

### Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeals by assessee for Assessment Years (AY) 2013-14 to 2016-17 arise out of separate orders of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] all dated 20-12-2023 in the matter of separate assessments framed by Ld. Assessing Officer [AO] u/s. 147 r.w.s 144 of the Act. In the assessment orders, Ld. AO has made addition of unexplained money. Upon perusal of impugned orders, it could be seen that the assessee has failed to attend first appellate proceedings and accordingly, the assessments have been confirmed. Aggrieved, the assessee is in further appeal before us.

2. The Ld. AR sought another opportunity of hearing which has been opposed by Ld. Sr. DR.

3. Though the assessee has remained negligent, however, keeping in mind the principle of natural justice, we deem it fit to grant another opportunity to the assessee to substantiate its case. The same would come at a cost of Rs.10,000/- 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 for all the years after affording reasonable opportunity of hearing to the assessee. The assessee is directed to substantiate its case forthwith failing which Ld. AO shall be at liberty to frame the assessment on the basis of material on record.

4. All the appeals stand allowed for statistical purposes.

*Order pronounced on 2<sup>nd</sup> May, 2024*

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

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

चेन्नई Chennai; दिनांक Dated : 02-05-2024  
DS

**आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :**

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