

**आयकर अपीलीय अधिकरण 'बी' न्यायपीठ चेन्नई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**"B" 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.564/Chny/2024**  
**(निर्धारण वर्ष / Assessment Year: 2012-13)**

<b>Thangavel Tataprabhu</b> 5-97, Sulthanpettai, Mangalam Via Tiruppur – 641 663	<b>बनम / Vs.</b>	<b>ITO</b> Ward 3 Tiruppur
स्थायी लेखासं./जी आइ आर सं./PAN/GIR No. <b>AKRPT-6881-D</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थीकी ओरसे/ <b>Appellant by</b>	:	None
प्रत्यर्थीकी ओरसे/ <b>Respondent by</b>	:	Shri S. Easwar (JCIT)-Ld. Sr. DR

सुनवाईकी तारीख/ <b>Date of final Hearing</b>	:	20-05-2024
घोषणाकी तारीख / <b>Date of Pronouncement</b>	:	20-05-2024

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeal by assessee for Assessment Year (AY) 2012-13 arises out of an passed by learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] on 16-01-2024 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s 143(3) of the Act on 30-12-2019. The assessee has failed to appear during first appellate proceedings. None has appeared for assessee even before us. The Ld. Sr. DR pleaded for dismissal of the appeal.

2. In the assessment order, Ld. AO made addition of cash deposit for Rs.31.01 Lacs. The Ld. CIT(A) dismissed the appeal since assessee failed to make any submissions therein. Aggrieved, the assessee is in further appeal before us.

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.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 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 proceed with disposal of appeal on merits on the basis of material on record.

4. The appeal stand allowed for statistical purposes.

*Order pronounced on 20<sup>th</sup> May, 2024.*

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

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

चेन्नई Chennai; दिनांक Dated : 20-05-2024  
DS

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

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