

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई  
IN THE INCOME-TAX APPELLATE TRIBUNAL 'C' BENCH, CHENNAI  
श्री एसएस विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री जगदीश, लेखा सदस्य के समक्ष ।  
Before Shri S.S. Viswanethra Ravi, Judicial Member &  
Shri Jagadish, Accountant Member

आयकर अपील सं./I.T.A. Nos.182, 183, 184, 185, 186, 187 & 188/Chny/2024  
निर्धारण वर्ष/Assessment Years: 2012-13 to 2018-19

Sri Michael Arul,  
1-95, Jambodai Street, Muttukadu,  
Kanchipuram, Tamil Nadu 603 112.

Vs. The Assistant Commissioner of  
Income Tax,  
Central Circle 1(1),  
Chennai.

**[PAN: AZNPM1745Q]**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri R. Viswanathan, F.C.A.  
प्रत्यर्थी की ओर से/Respondent by : Shri R. Clement Ramesh Kumar, CIT  
सुनवाई की तारीख/ Date of hearing : 13.06.2024  
घोषणा की तारीख /Date of Pronouncement : 14.06.2024

**आदेश /ORDER**

**PER BENCH:**

These seven appeals filed by the assessee are directed against the common order dated 29.11.2023 passed by the Id. Commissioner of Income Tax (Appeals) 18, Chennai for the assessment years 2012-13, 2013-14, 2014-15, 2015-16, 2016-17, 2017-18 and 2018-19.

2. Since issue raised in all the appeals are similar based on the same identical facts, with the consent of the both the parties, we proceed to

hear all the appeals together and for convenience pass consolidated order.

3. First, we shall take up appeal in I.T.A. No. 182/Chny/2024 for AY 2012-13.

4. In brief, the facts are that the assessee was searched on 20.07.2017 and accordingly, the assessment was completed under section 143(3) r.w.s. 153A of the Income Tax Act, 1961 ["Act" in short] determining the total income at ₹.2,13,40,914/- vide order dated 25.08.2021. Aggrieved by the order of the Assessing Officer, the assessee preferred an appeal before the Id. CIT(A). The Id. CIT(A) proceeded ex parte of the assessee as there was no response from the assessee against the notices issued.

5. Before us, the Id. AR Shri R. Viswanathan, F.C.A. submits that the assessee was involved in a family dispute as initiated by his spouse and son and suffered imprisonment for three months on Contempt as ordered by the Hon'ble Supreme Court, due to which, the assessee could not represent his case before the Id. CIT(A). Further, he submits that the assessee is ready with all the details and prayed that if this Tribunal

afford one more opportunity to the assessee to prosecute his case before the Id. CIT(A).

6. The Id. DR Shri R. Clement Ramesh Kumar, CIT did not dispute the same.

7. Having heard both the parties and on perusal of the impugned order, we note that the Id. CIT(A) issued notice through e-mail, as there was no response to the same, another notice was affixed on the last address shown by the assessee, against which, there was also no response from the assessee. Since the Id. AR undertaken that the assessee is ready to prosecute his case and prayed to afford an opportunity, taking into such circumstances of the facts, we deem it proper to remand the matter back to the file of the Id. CIT(A) for fresh adjudication. The assessee is at liberty to file evidences, if any, in support his claim. Thus, the ground raised by the assessee is allowed for statistical purposes.

8. Since the identical issue raised by the assessee in the appeals in ITA Nos. 183, 184, 185, 186, 187 and 188/Chny/2024 for the AYs 2013-14 to 2018-19 in similar facts and circumstances, the decision taken in ITA No. 182/Chny/2024 for the assessment year 2012-13 is equally

applicable to the above appeals filed by the assessee for assessment years 2013-14 to 2018-19 as well.

9. In the result, all the appeals filed by the assessee are allowed for statistical purposes.

Order pronounced on 14<sup>th</sup> June, 2024 at Chennai.

Sd/-  
(JAGADISH)  
ACCOUNTANT MEMBER

Sd/-  
(S.S. VISWANETHRA RAVI)  
JUDICIAL MEMBER

Chennai, Dated, 14.06.2024

Vm/-

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant,
2. प्रत्यर्थी/ Respondent,
3. आयकर आयुक्त/CIT, Chennai/Madurai/Coimbatore/Salem
4. विभागीय प्रतिनिधि/DR &
5. गार्ड फाईल/GF.