

**आयकर अपीलीय अधिकरण “ए” न्यायपीठ चेन्नई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“A” BENCH, CHENNAI**

**माननीय श्री महावीर सिंह, उपाध्यक्ष एवं**  
**माननीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य के समक्ष।**  
**BEFORE HON'BLE SHRI MAHAVIR SINGH, VP AND**  
**HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM**

**1. आयकर अपील सं. ITA No.919/Chny/2024**  
**(निर्धारण वर्ष / Assessment Year: 2008-09)**

**&**

**2. आयकर अपील सं. ITA No.920/Chny/2024**  
**(निर्धारण वर्ष / Assessment Year: 2008-09)**

<b>Shri Annamalai Ratnasabhpathi</b> #42, Anna Salai, Katankulathur (PO) East Potheri, Chennai-603 203.	<b>बनाम/</b> <b>Vs.</b>	<b>ITO</b> Business Ward-IX(2) Chennai.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. <b>ADEPR-9886-L</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी/ <b>Respondent</b> )

अपीलार्थीकी ओरसे/ <b>Appellant by</b>	:	Shri D. Anand (Advocate)- Ld.AR
प्रत्यर्थीकी ओरसे/ <b>Respondent by</b>	:	Shri AR V Sreenivasan (Addl.CIT) -Ld. DR

सुनवाईकी तारीख/ <b>Date of Hearing</b>	:	24-06-2024
घोषणाकी तारीख/ <b>Date of Pronouncement</b>	:	03-07-2024

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. ITA No.919/Chny/2024 is quantum appeal whereas ITA No.920/Chny/2024 is penalty appeal which arises out of separate orders of learned first appellate authority. Upon perusal of para-5 of impugned order in quantum appeal, it could be seen that the assessee has failed to attend first appellate proceedings. Accordingly, the assessment as well as penalty was confirmed. The assessee has failed to make any

effective representation during assessment proceedings also. Aggrieved, the assessee is in further appeal before us. The Ld. AR has prayed for another opportunity of hearing which has been opposed by Ld. Sr. DR.

2. 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/- for both the appeals 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 and also deal with consequential penalty after affording opportunity of hearing to the assessee. The assessee is directed to substantiate its case forthwith failing which Ld. AO shall be at liberty to proceed with assessment as well as penalty on merits.

3. Both the appeals stand allowed for statistical purposes.

*Order pronounced on 3<sup>rd</sup> July, 2024*

*Sd/-*  
**(MAHAVIR SINGH)**  
उपाध्यक्ष / **VICE PRESIDENT**

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

चेन्नई Chennai; दिनांक Dated :03-07-2024  
*DS*

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

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