

**आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई**  
**IN THE INCOME TAX APPELLATE TRIBUNAL, 'A' BENCH, CHENNAI**  
**श्री मनु कुमार गिरि, न्यायिक सदस्य एवं श्री अमितभ शुक्ल लेखा सदस्यके समक्ष**  
**BEFORE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER**  
**AND SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER**

आयकर अपीलसं./I.T.A.Nos.4 to 10/Chny/2025  
(निर्धारण वर्ष / Assessment Years: 2012-13 to 2018-19)

<b>Shri Jayaraman Senthil Kumar,</b> D.No.255/DA 464, North Madhavi Road, Perambalur-621 212.	Vs	<b>The DCIT</b> Central Circle-1 Trichy.
PAN : CGDPS-0980-A		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Mr. P.M.Kathir, Advocate
प्रत्यर्थीकीओरसे/Respondent by	:	Mr. Shivanand K. Kalakeri, CIT

सुनवाईकीतारीख/Date of hearing	:	24.03.2025
घोषणाकीतारीख /Date of Pronouncement	:	24.03.2025

**आदेश / ORDER**

**PER BENCH:**

The captioned seven appeals filed by the assessee are directed against the separate orders of the Ld. Commissioner of Income Tax (Appeals), Chennai-19 [CIT(A)] of even dated 05.12.2024 for Assessment Years 2012-13 to 2018-19. Since the facts and issues are common in these appeals, they are heard together and disposed off by this common order.

2. Brief facts are as under:

A search u/s 132 of the Act, was conducted. on 15.02.2018 in the case of M/s. Dhanalakshmi Srinivasan Charitable and Educational Trust. The search covered the offices of various group entities, residences of key individuals, and specifically the residence of the appellant Shri J. Senthil Kumar, General Manager of M/s Dhanalakshmi Srinivasan Group, located at Door No. 280, Sowbakya Nagar, North Madhavi Road, Perambalur-621212. During the course of search, several incriminating materials were found that revealed the fact that

the employees of the Dhanalakshmi Srinivasan were in receipt of unaccounted cash salary. During the course of assessment proceedings, the assessee did not comply with the statutory notice(s) issued for the AY(s) 2012-13 to 2017-18 by filing any return of income. Hence, AO made additions for AYs 2012-13 to 2018-19.

3. Assessee further challenged all the orders of assessment passed u/s.153C r.w.s. 144 of the Act before the Id.CIT(A), who proceeded ex-parte and confirmed the orders of the AO on merits.

4. Aggrieved, assessee is in appeals before us.

5. Before us, the Id. Counsel for assessee submitted that the CIT(A) has sent the notices however, these cases were adjourned whenever it was posted. Therefore, assessee did not find occasion to file the written submissions/responses. Therefore, Id. counsel prayed that the assessee may be provided an adequate and proper representation to file evidence and documents, if any, to substantiate its case. The Id.DR stated that the assessee is habitual defaulter in appearing before the appellate authority hence, no lenient view is to be taken in these cases and prayed for dismissal of these appeals.

6. Though we concur with the submissions of Ld. Sr. DR however, keeping in mind the principle of natural justice, we grant another opportunity of hearing to the assessee. We also find that assessee has not properly represented before the Id.CIT(A) despite notices for the reasons stated above. We also note that even before AO the orders are ex-parte. Accordingly,

the impugned orders are set aside and the appeals are restored back to the file of Ld. CIT(A) for fresh appeal hearings after affording proper opportunity of hearing to the assessee subject to cost of Rs.1,000/- **each appeal** which shall be deposited by the assessee within 30 days from the date of receipt of these orders to 'Tamil Nadu State Legal Services Authority' at Hon'ble High Court of Madras. The proof of the cost deposits in both cases will be furnished by the Assessee before Ld.CIT(A) whose shall proceed for *de novo* appeal hearings, after affording proper opportunity of hearing to the assessee. The assessee is directed to substantiate its case with all evidence and documents, if any, forthwith without any fail, failing which Ld.CIT(A) shall be at liberty to proceed with the appeal proceedings as per law. The Id. counsel, who appeared also assured the bench that he will ensure that the assessee will prosecute these appeal cases diligently.

7. In the result, all these seven appeals filed by the assessee are allowed for statistical purpose.

Order pronounced in the open court on 24<sup>th</sup> March, 2025

Sd/-

(अमिताभ शुक्ला)

( Amitabh Shukla )

लेखा सदस्य / Accountant Member

चेन्नई/Chennai,

दिनांक/Date:24.03.2025

DS

Sd/-

( मनु कुमार गिरि )

( Manu Kumar Giri )

न्यायिक सदस्य/ Judicial Member

आदेश की प्रतिलिपि अग्रेषित/Copy to:

- 1.Appellant
- 2.Respondent
3. आयकर आयुक्त/CIT Chennai/Madurai
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF.