

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई।  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**'B' BENCH: CHENNAI**

श्री एबी टी. वर्की, न्यायिक सदस्य एवं श्री जगदीश, लेखा सदस्य के समक्ष  
**BEFORE SHRI ABY T. VARKEY, JUDICIAL MEMBER AND**  
**SHRI JAGADISH, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA Nos.918, 919, 920, 921 & 922/Chny/2025  
निर्धारण वर्ष /Assessment Years: 2014-15, 2015-16, 2016-17,  
2013-14 & 2017-18

Chandrasekharan Giridharan,  
Arunachala Apartment,  
No.19/9, Kasthuri Rangan Street,  
Poes Garden,  
Chennai – 600 018.  
[PAN: AIDPG 2783R]

**Vs.** The Dy. Commissioner of  
Income Tax,  
Central Circle-1(4),  
Chennai.

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

अपीलार्थी की ओर से/ Appellant by  
प्रत्यर्थी की ओर से /Respondent by

: Shri K.Vishva Padmanabhan, CA  
: Shri Shiva Srinivas, JCIT

सुनवाई की तारीख/Date of Hearing

: 18.06.2025

घोषणा की तारीख /Date of Pronouncement

: 16.07.2025

**आदेश / ORDER**

**PER JAGADISH, A.M :**

Aforesaid appeals filed by the assessee for Assessment Years  
(AYs) 2013-14 to 2017-18 arise out of the common order of Learned  
Commissioner of Income Tax (Appeals), Chennai-18 [hereinafter  
“CIT(A)”] dated 23.01.2025.

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2. The facts in all the appeals of the assessee are identical and issues are common hence, we proceed to pass a common order.

3. The assessee is an individual, engaged in consultancy of real estate, business facilitation etc. He is also Director, along with his spouse, Smt. Pooja Prabhakar, in M/s. Striad Ventures Pvt. Ltd. A search and seizure operation was carried out in the case of Sri C.P.Anbunathan at Karur on 22.04.2016 and consequently search was also conducted at the residential premises of the assessee on 10.05.2016. The A.O passed order u/s. 143(3) r.w.s 153A of the Act, making the following additions:

<i>Addition towards</i>	<i>A.Y 2013-14</i>	<i>A.Y 2014-15</i>	<i>A.Y 2015-16</i>	<i>A.Y 2016-17</i>	<i>A.Y 2017-18</i>
<i>Unexplained credits in bank accounts</i>	1,10,03,703	3,41,72,472	9,37,47,940	3,59,81,550	30,47,775
<i>Income from salary</i>	--	2,74,800	--	--	--
<i>Unexplained investment in property</i>	--	1,50,00,000	2,20,00,000	--	--
<i>Unexplained investment in gold jewellery</i>	--	--	--	11,90,768	--

On appeal, the Ld. CIT(A) issued several notices; however, the assessee failed to comply. Consequently, the Ld. CIT(A) passed an

ex-parte order dismissing the assessee's appeal and issuing following directions as stated in para 8.4:

*“However, no evidences with regard to admitting the additional incomes in the hands of other members of his family / company was filed. In the absence of basic details of copies of income tax returns, computation and tax paid details, the version of the appellant, that additional income was offered in respective hands of other members / company, cannot be accepted. Therefore, the AO is directed to verify whether any returns of income were filed by the individuals / company as above and paid additional taxes, then corresponding relief be allowed in the hands of the appellant assessment year-wise. Therefore, subject to verification of the AO as above, the grounds of the appeal raised by the appellant are dismissed.”*

4. At the outset, the Ld. Authorized Representative has submitted that the Ld. CIT(A) has passed the order ex-parte and therefore requested that one more opportunity be granted to the assessee. The Ld. AR has also argued that the Ld. CIT(A) has directed the A.O to make certain verification and therefore, the matter may be send back to the A.O.

5. On the other hand, the Ld. Departmental Representative (DR), relied on the orders of lower authorities and submitted that the orders were passed *ex-parte* as the assessee has been non-compliance with the notices issued.

6. We have heard the rival submissions, and perused the materials available on record. The A.O has made addition of unexplained credits

**:- 4 -:**

in bank account in all the years, unexplained investment in property in A.Y 2014-15 and A.Y 2015-16 and unexplained investment in gold jewellery in A.Y 2016-17. The Ld. CIT(A) has issued several notices, however the assessee failed to comply with the same. Therefore Ld CIT(A) has passed the order *ex-parte*. The A.O, also in the assessment order has made the addition stating that no documentary evidence has been provided in support of the submission. Therefore, considering the huge additions made, and keeping in view the principles of natural justice, the assessee should be granted one more opportunity of hearing to substantiate his case before the A.O subject to payment of costs of Rs.25,000/-. The cost shall be paid by the assessee to Tamil Nadu State Legal Services Authority at Hon'ble High Court of Madras within a period of two months from the date of receipt of this order and produce the receipt before the A.O. Accordingly, we set aside the orders passed by the A.O and the Ld. CIT(A) and remit the matter back to the file of the A.O for *denovo* assessment. We also direct the assessee to appear before the A.O on the date of hearing without fail and furnish complete details for fresh consideration. In view of the above, all the appeals filed by the assessee are allowed for statistical purposes only.

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

*Order pronounced on 16<sup>th</sup> day of July, 2025 at Chennai.*

**Sd/-**  
**(एबी टी. वर्की)**  
**(ABY. T. Varkey)**  
**न्यायिक सदस्य / Judicial Member**

**Sd/-**  
**(जगदीश)**  
**(Jagadish)**  
**लेखा सदस्य / Accountant Member**

चेन्नई/Chennai, दिनांक/Dated: 16<sup>th</sup> July, 2025.

EDN/-

आदेश की प्रतिलिपि अग्रेषित/**Copy to:**

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