IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13.08.2025

CORAM

THE HON'BLE MR.MANINDRA MOHAN SHRIVASTAVA,
CHIEF JUSTICE
AND
THE HON'BLE MR.JUSTICE SUNDER MOHAN
TCA No.135 of 2025

Arunachalam : Appellant

versus

Income Tax Officer,
Non-corp Ward 15(1)
Wanarpathy Block (New Block)
2nd Floor, 121, MG Road,
Nungambakkam,
Chennai 600 034 : Respondent

Prayer: Appeal filed against the order of the Income Tax Appellate Tribunal, Madras "B" Bench, Chennai, dated 31.07.2024 in ITA No.1009/CHNY/2024.

For Appellant : Ms.N.V.Laksmi

JUDGMENT

(Delivered by the Hon'ble Chief Justice)

After an opportunity of hearing was granted on the last date of hearing, revised substantial questions of law are submitted for our consideration.

2. The appeal raises the following substantial questions of law:

"1. Whether under the facts and circumstances of the case, the ITAT was right in not adjudicating the grounds of appeal Nos.5, 6 and 7 raised by the appellant before it, that addition under Section 68 of the Act could not be made solely based on entries in the bank statement, which do not constitute books of account under the Act particularly when the appellant had not maintained any books of accounts?

2. Whether under the facts and circumstances of the case, the ITAT was right in not adjudicating the grounds of appeal Nos.3 and 4 before it, that the reopening is without jurisdiction since there was neither reasons to believe nor there was an escapement of income?

3. Whether under the facts and circumstances *of the case, the ITAT was right in confirming the orders of the lower authorities without any discussion on merits of the issues, particularly when no fact-finding authority has adjudicated the issues on merits? Is the order of the ITAT not in gross violation of principles of natural justice?"*

3. The order passed by the CIT (Appeals) clearly shows that even after an opportunity was granted to the appellant to press his appeal before the said authority, on the ground that earlier he was not afforded an opportunity to press his appeal, the appellant again remained absent and did not participate in the proceeding. The order of the Appellate Tribunal clearly records in paragraph 5 that notices were issued to the appellant on 24.08.2023, 14.09.2023, 05.10.2023, 21.11.2023, 18.12.2023, 01.01.2024 and 09.01.2024.

4. Learned counsel for the appellant failed to place before this Court any such ground urged before learned Appellate Tribunal that the notice of the proceedings were never served upon him.

5. In fact, during the course of arguments, learned counsel for

the appellant candidly admits that notices were served through electronic mode. The appellant has not assailed the mode of service of notice.

6. Therefore, the substantial questions of law as framed by the appellant do not arise for consideration and need not be answered. The appeal is *sans* merit and the same is dismissed. There will be no order as to costs.

(MANINDRA MOHAN SHRIVASTAVA, CJ.) (SUNDER MOHAN, J.)
13.08.2025

Index : Yes/No
Neutral Citation : Yes/No
tar

To

1.Income Tax Officer,
Non-corp Ward 15(1)
Wanarpathy Block (New Block)
2nd Floor, 121, MG Road,
Nungambakkam,
Chennai 600 034

2.The Income Tax Appellate Tribunal,
Madras “B” Bench, Chennai

THE HON'BLE CHIEF JUSTICE
AND
SUNDER MOHAN, J.

(tar)

TCA No.135 of 2025

13.08.2025