

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

श्री वी दुर्गा राव, न्यायिक सदस्य एवं श्री एस. जयरामन, लेखा सदस्य के समक्ष

**BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER AND  
SHRI S. JAYARAMAN, ACCOUNTANT MEMBER**

**I.T.A. No.2323/Chny/2019  
Assessment Year: 2016-2017**

Smt. Manoharan Mythili,  
No.25/3, Nawab Thottam,  
Cauvery Nagar, 2<sup>nd</sup> Street,  
Woraiyur, Trichy – 620 003.

The Income Tax Officer,  
Ward – 1 (2),  
**Vs.** No.44, Williams Road,  
Cantonment,  
Tiruchirappalli – 620 001.

**[PAN: ANBPM 9847P]**

**(अपीलार्थी/Appellant)**

**(प्रत्यर्थी/Respondent)**

अपीलार्थी की ओर से/ Appellant by

: Mr. N. Arjunraj, C.A  
for Mr. Sridhar, Advocate

प्रत्यर्थी की ओर से /Respondent by

: Ms. Anita, JCIT

सुनवाई की तारीख/Date of Hearing

: 13.10.2020

घोषणा की तारीख /Date of Pronouncement

: 13.10.2020

**आदेश / ORDER**

**PER V. DURGA RAO, JUDICIAL MEMBER:**

The appeal filed by the Assessee is directed against the order of the learned Commissioner of Income Tax (Appeals)-1, Trichy in I.T.A. No.163/2018-19/CIT(A)-1/TRY; dated 03.07.2019 relevant to the assessment year 2016-2017.

2. Mr. N. Arjunraj, Chartered Accountant for Mr. Sridhar, Advocate represented on behalf of the Assessee and Ms. Anita, JCIT represented on behalf of the Revenue.

3. When this appeal was taken up for hearing, the learned Counsel for the Assessee had submitted that the learned Commissioner of Income Tax (Appeals)-1, Trichy passed an ex-parte order and submitted that the assessee could not appear before the learned Commissioner of Income Tax (Appeals),1, Trichy as circumstances were beyond his control. He prayed that one more opportunity be given to the assessee to substantiate his case before the learned Commissioner of Income Tax (Appeals)-1, Trichy.

4. On the other hand, the learned Departmental Representative has strongly objected for remitting the matter back to the learned Commissioner of Income Tax (Appeals)-1, Trichy.

5. We have heard both the sides and perused the materials available on record and gone through the orders of the authorities below.

6. We find that the learned Commissioner of Income Tax (Appeals)-1, Trichy had passed an ex-parte order vide order dated 03.07.2019. Moreover, on perusal of the appellate order, we find that the learned Commissioner of Income Tax (Appeals)-1, Trichy has not adjudicated the issue in appeal on merits. Thus, we are of the view that in the interest of justice and by following the principles of natural justice, one more

opportunity should be given to the Assessee. In view of the above, we set aside the order of the learned Commissioner of Income Tax (Appeals)-1, Trichy and remit the matter back to the file of the learned Commissioner of Income Tax (Appeals)-1, Trichy to pass a fresh order in accordance with law. We further observe that the learned Counsel for the assessee is directed to appear before the learned Commissioner of Income Tax (Appeals)-1, Trichy when the date is given for hearing without fail. In view of the above, the appeal filed by the assessee is allowed for statistical purpose.

7. In the result, the appeal of the Assessee in I.T.A.No.2323/Chny/2019 is allowed for statistical purpose.

*Order pronounced in the open Court on 13<sup>th</sup> October, 2020 in Chennai.*

**Sd/-**

(श्री एस. जयरामन)  
**(S. JAYARAMAN)**

लेखा सदस्य/ACCOUNTANT MEMBER

**Sd/-**

(वी दुर्गा राव)  
**(V. DURGA RAO)**

न्यायिक सदस्य/JUDICIAL MEMBER

चेन्नई/Chennai, दिनांक/Dated: 13<sup>th</sup> October, 2020

IA, Sr. P.S

आदेश की प्रतिलिपि अग्रेषित/Copy to: 1. अपीलार्थी/Appellant  
2. प्रत्यर्थी/Respondent  
3. आयकर आयुक्त (अपील)/CIT(A)  
4. आयकर आयुक्त/CIT  
5. विभागीय प्रतिनिधि/DR  
6. गार्ड फाईल/GF