

आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL
'D' (SMC) BENCH: CHENNAI

श्री वी दुर्गा राव, न्यायिक सदस्य के समक्ष

BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER

आयकर अपील सं./ITA No.1720/Chny/2019
निर्धारण वर्ष /Assessment Year: 2008 - 2009

Smt. S. Babitha,
W/o. Shri J. Sankara Narayanan,
No.69, A.R.S. Illam,
Petchiamman Padithurai Road,
Simmakkal, Madurai – 625 001.

The Income Tax Officer,
Non-Corporate Ward – 1 (),
Vs. Income Tax Office
Madurai – 625 002.

[PAN: AEZPB 8554M]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

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

: None
: Ms. R. Anitha, JCIT

सुनवाई की तारीख/Date of Hearing

: 17.12.2020

घोषणा की तारीख /Date of Pronouncement

: 17.12.2020

आदेश / ORDER

PER V. DURGA RAO, JUDICIAL MEMBER:

This appeal filed by the assessee is against the order of the learned Commissioner of Income Tax (Appeals)-2, Madurai in I.T.A No.142/2010-11 dated 22.03.2019 relevant to the Assessment Year 2008 - 2009.

2. When the matter was taken up for hearing through video conferencing, none appeared before us on behalf of the Assessee despite issuance of notice.

3. This is an ex-parte order passed by the learned Commissioner of Income Tax (Appeals) without giving an opportunity to the Assessee. Thus, the order may be set aside and an opportunity be given to the Assessee to substantiate his case before the learned Commissioner of Income Tax (Appeals).

4. The learned Departmental Representative has not raised any objection.

5. I have perused the materials available on record and gone through the orders of the authorities below.

6. From the order of the learned Commissioner of Income Tax (Appeals), I find that the Commissioner of Income Tax (Appeals) has passed an ex-parte order without giving a proper opportunity to the Assessee.

Under the circumstances, I am of the opinion that in the interest of justice and also by following the principles of natural justice, one more opportunity should be given to the Assessee to substantiate his case before the learned Commissioner of Income Tax (Appeals). Accordingly, the order passed by the learned Commissioner of Income Tax (Appeals) is set aside and the same is remitted back the file of the learned Commissioner of Income Tax (Appeals) to adjudicate afresh in accordance with law, after giving reasonable opportunity to the Assessee. The Assessee is also

directed to appear before the learned Commissioner of Income Tax (Appeals) 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 filed by the Assessee in I.T.A.No.1720/Chny/2019 is allowed for statistical purpose.

Order pronounced on 17th December, 2020 in Chennai.

Sd/-
(वी दुर्गा राव)
(V. DURGA RAO)
न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai,
दिनांक/Dated: 17th December, 2020

IA, Sr. PS

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