

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

श्री वी दुर्गा राव, न्यायिक सदस्य के समक्ष

**BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER**

आयकर अपील सं./ITA No.49/Chny/2020  
निर्धारण वर्ष /Assessment Year: 2011 - 2012

Shri Lakshmanan Dayalan,  
No.16, Mallan Ponnappa Mudali Street,  
Triplicane,  
Chennai – 600 005.

**[PAN: AIQPD 2629C]**

The Income Tax Officer,  
Non Corporate Ward – 9(5),  
**Vs.** No.121, Aayakar Bhavan,  
Mahatma Gandhi Road,  
Nungambakkam,  
Chennai – 600 034.

**(अपीलार्थी/Appellant)**

**(प्रत्यर्थी/Respondent)**

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

: None  
: Ms. R. Anitha, J CIT

सुनवाई की तारीख/Date of Hearing

: 16.12.2020

घोषणा की तारीख /Date of Pronouncement

: 16.12.2020

**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)-10, Chennai in I.T.A No.61/CIT(A)-10/2018-19 dated 22.11.2019 relevant to the Assessment Year 2011 - 2012.

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. Therefore, we proceed to dispose of this appeal ex-parte, after hearing the learned Departmental Representative.

3. The learned Departmental Representative has not raised any objection for remitting the matter back to the file of the learned Commissioner of Income Tax (Appeals).

4. On perusal of the records, I find that even before the learned Commissioner of Income Tax (Appeals) the Assessee has neither appeared nor produced the requisite details or accounts to substantiate his claim, which shows that the Assessee is not evincing any interest in pursuing his appeal. Therefore, in the interest of justice and also by following the principles of natural justice, I am of the view that one more opportunity may 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 remitted back to the file of the learned Commissioner

of Income Tax (Appeals) to adjudicate this appeal afresh in accordance with law, after giving reasonable opportunity to the Assessee. We also direct the Assessee to appear before the learned Commissioner of Income Tax (Appeals) on the date of hearing without fail. In view of the above, the appeal filed by the Assessee is allowed for statistical purpose.

5. In the result, the appeal filed by the Assessee in I.T.A No.49 /Chny/2019 is allowed for statistical purpose.

Order pronounced on 16<sup>th</sup> December, 2020 in Chennai.

**Sd/-**  
**(वी दुर्गा राव)**  
**(V. DURGA RAO)**

न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai,

दिनांक/Dated: 16<sup>th</sup> 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