

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

श्री वी दुर्गा राव, न्यायिक सदस्य एवं श्री जी मंजुनाथ, लेखा सदस्य के समक्ष  
**BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER AND**  
**SHRI G. MANJUNATHA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.116/Chny/2019  
निर्धारण वर्ष /Assessment Year: 2014-15

**Smt. D. Sangeetha,**  
11/79, Vanakkarakadu,  
Konnaiyar Elachipalayam Post,  
Tiruchengode,  
Namakkal District – 637 202.  
**[PAN: FKSPS 0618M]**  
(अपीलार्थी/Appellant)

The Income Tax Officer,  
**Vs.** Ward-5,  
Namakkal.

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by

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

प्रत्यर्थी की ओर से /Respondent by

: Mrs. R. Anita, Addl. CIT

सुनवाई की तारीख/Date of Hearing

: 23.08.2021

घोषणा की तारीख /Date of Pronouncement

: 23.08.2021

**आदेश / ORDER**

**Per V. Durga Rao, Judicial Member:**

This appeal filed by the assessee is directed against the order of the Learned Commissioner of Income Tax (Appeals), Salem in I.T.A No.292/2016-17 dated 15.11.2018 relevant to the Assessment Year 2014-15.

2. When this appeal was taken up for hearing, the learned Counsel for the assessee had submitted that the Ld. CIT(A) passed an ex-parte order on 15.11.2018 and submitted that the assessee could not appear before the Ld. CIT(A) as the circumstances were beyond his control. He further prayed that one more opportunity may be given to the assessee to substantiate his case before the Ld. CIT(A).

3. On the other hand the learned Departmental Representative has not raised any objection to the submissions of the learned Counsel for the assessee.

4. We have heard both the sides through video conferencing, perused the materials available on record and gone through the orders of the authorities below.

5. We find that the Ld. CIT(A) has passed an ex-parte orders. Therefore, in the interest of justice and also by following the principles of natural justice, we are of the view that one more opportunity may be given to the assessee to substantiate his case before the Ld. CIT(A). Accordingly, the order passed by the Ld. CIT(A) is set aside and remit the matter back to the file of the Ld. CIT(A) 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 Ld.

CIT(A) on the date of hearing without fail. In view of the above, the appeal filed by the assessee is allowed for statistical purposes.

7. In the result, the appeal of the assessee is allowed for statistical purposes.

*Order pronounced on 23<sup>rd</sup> August, 2021 in Chennai.*

**Sd/-**

(श्री जी मंजूनाथा)

**(G. MANJUNATHA)**

लेखा सदस्य/**ACCOUNTANT MEMBER**

**Sd/-**

(वी दुर्गा राव)

**(V. DURGA RAO)**

न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai, दिनांक/Dated: 23<sup>rd</sup> August, 2021.

EDN/-

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