

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

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

आयकर अपील सं./ITA No.366/Chny/2020
निर्धारण वर्ष /Assessment Year: 2013-14

Shri Thirunarayanan Arunkumar,
No.28, Dr Ranga Road,
Mylapore,
Chennai – 600 004.
[PAN: AFMPA 9576N]
(अपीलार्थी/Appellant)

The Income Tax Officer,
Vs. Non Corporate Ward-1(1),
Chennai.

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by

: Mr.Y. Sridhar, C.A

प्रत्यर्थी की ओर से /Respondent by

: Mr. ARV Sreenivasan, Addl. CIT

सुनवाई की तारीख/Date of Hearing

: 26.10.2021

घोषणा की तारीख /Date of Pronouncement

: 26.10.2021

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)-2, Chennai in I.T.A No.97/CIT(A)-2/2016-17/AY 2013-14 dated 16.12.2019 relevant to the Assessment Year 2013-14.

2. When this appeal was taken up for hearing, the learned Counsel for the assessee has submitted that the Ld. CIT(A) passed an ex-parte order on 16.12.2019 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 A.O.

3. On the other hand, the learned Departmental Representative has supported the orders of the authorities below.

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

5. In this case, the assessee has appeared before the A.O and filed some details. When the A.O has issued show cause notice in various issues, no reply was given to the show cause notice before the A.O. Accordingly, the A.O has completed the assessment u/s. 143(3) of the Income Tax Act, 1961 on 30.03.2016. On appeal, the Ld. CIT(A) confirmed the order of the A.O without giving any reasons on ex-parte. Therefore, in the interest of justice and also by following the principles of natural justice, we are of the view that one more opportunity should be given to the assessee to substantiate his case before the A.O. Accordingly, the order passed by the Ld. CIT(A) is set aside and remit

the matter back to the file of the A.O to adjudicate this appeal *denovo* in accordance with law, after giving reasonable opportunity to the assessee. We also direct the Assessee to appear before the Ld. A.O on the date of hearing without fail. In view of the above, the appeal filed by the assessee is allowed for statistical purposes.

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

Order pronounced on 26th October, 2021 in Chennai.

Sd/-

(श्री जी मंजूनथ)

(G. MANJUNATHA)

लेखक सदस्य/ACCOUNTANT MEMBER

Sd/-

(वी दुर्गराव)

(V. DURGA RAO)

न्यायिक सदस्य/JUDICIAL MEMBER

चेन्नई/Chennai, दिनांक/Dated: 26th October, 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