

आयकर अपीलीय अधिकरण, 'सी/एस एम 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.533/Chny/2020
निर्धारण वर्ष /Assessment Years: 2014-15

Shri R. Ravichandran,
No.234, East Bazaar Street,
Thuraiyur – 621 010.
[PAN: AACPR 3221J]

The Income Tax Officer,
Ward-1(1),
Vs. Trichy.

(अपीलकर्ता/Appellant)

(प्रत्यर्थी/Respondent)

अपीलकर्ता की ओर से/ Appellant by : None
प्रत्यर्थी की ओर से /Respondent by : Mr. P. Sajit Kumar, JCIT
सुनवाई की तारीख/Date of Hearing : 10.11.2021
घोषणा की तारीख /Date of Pronouncement : 24.11.2021

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)-1, Trichy in I.T.A No.298/2016-17/CIT(A)-1/TRY dated 13.01.2020 relevant to the Assessment Year 2014-15.

2. When this appeal is taken up for hearing, none appeared on behalf of the assessee.

3. The Id. D.R has been heard, perused the material available on record and gone through the orders of the authorities below.

4. I find from the material papers available on record that the Ld. CIT(A) has passed an ex-parte order without considering the merits of the case. Therefore, 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 on merits 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. I 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.

5. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced on 24th November, 2021 in Chennai.

Sd/-

(वी दुर्गा राव)

(V. DURGA RAO)

न्यायिक सदस्य/JUDICIAL MEMBER

चेन्नई/Chennai, दिनांक/Dated: 24th November, 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