

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

श्री वी दुर्गा राव, न्यायिक सदस्य एवं श्री मनोज कुमार अग्रवाल, लक्षा सदस्य कट समक्ष  
**BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER AND  
SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.607/Chny/2020  
निर्धारण वर्ष /Assessment Year: 2008-09

**Late C. Rajendran,**  
**Rep. by L/H Smt. R.Sebasthiammal,**  
No.34, Ganesapuram,  
K. Pudur, Madurai-625 007.  
**[PAN: ABOPR 4162R]**  
(अपीलार्थी/Appellant)

**The Income Tax Officer,**  
Non Corporate Ward-3(2),  
Madurai.  
**Vs.**  
(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर स/ Appellant by : Mr. G. Baskar, Advocate  
प्रत्यर्थी की ओर स /Respondent by : Mr. G. Johnson, Addl. CIT  
सुनवाई की तारीख/Date of Hearing : 06.12.2021  
घोषणा की तारीख /Date of Pronouncement : 15.12.2021

**आदश / 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, Madurai in I.T.A No.0084/2016-17 dated 25.02.2020 relevant to the Assessment Year 2008-09.

2. When this appeal was taken up for hearing, the learned counsel for the assessee has submitted that assessee could not appear before the Ld. CIT(A) and also not able to file relevant details as the circumstances were beyond his control. He further prayed that all the details are available with the assessee hence, 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 strongly 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. We find that the Ld. CIT(A) has passed an ex-parte order by observing that the assessee has not filed any documentary evidence to substantiate his case. By considering the submissions of the assessee, in the interest of justice and also by following the principles of natural justice, we are of the opinion that one more opportunity should 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 *denovo* 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.

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

*Order pronounced on 15<sup>th</sup> December, 2021 in Chennai.*

Sd/-  
(मनोज कुमार अग्रवाल)  
(MANOJ KUMAR AGGARWAL)  
लखा सदस्य/ACCOUNTANT MEMBER

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

चेन्नई/Chennai, दिनांक/Dated: 15<sup>th</sup> December, 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