

IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH, CHENNAI

BEFORE SHRI C.M. GARG, JM & SHRI MANJUNATHA G, AM

आयकर अपील सं./ITA No.530/CHNY/2020

(निर्धारण वर्ष / Assessment Year :2016-2017)

GOPAL BALAJI, 16/15, Netaji Nagar, 5 th Street, Periyar Nagar, Thiruvottiyur, Chennai-600019	Vs	ITO, Non-Corporate Ward-4(5), Chennai-600006
PAN No. : BDRPB 2560 F		

(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
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निर्धारिती की ओर से /Assessee by	:	Shri Anandd Babunath, CA
राजस्व की ओर से /Revenue by	:	Shri AR V Sreenivasan, Ad. CIT

सुनवाई की तारीख / Date of Hearing	:	21/02/2022
घोषणा की तारीख/ Date of Pronouncement	:	21/02/2022

आदेश / ORDER

Per C.M.Garg, JM.

This appeal is filed by the assessee assailing the order of Commissioner of Income Tax (Appeals)-5, Chennai, 07.11.2019 for the assessment year 2016-2017.

2. As per the appeal record, we found that this appeal of the assessee is barred by limitation of 47 days. The assessee has also filed an application for condonation of delay stating the reasons for delay of 47 days in filing the appeal, which is a plausible one, to which Id. DR has no objection. Considering the application of the assessee and looking to the facts and circumstances of the case, we condone the delay of 47 days in filing the appeal and appeal is heard finally.

3. At the outset, Id. AR submitted that the CIT(A) has passed the *ex-parte* order without providing any opportunity of hearing. Therefore, the Id. AR prayed for an opportunity to represent its case before the CIT(A).

4. On the other hand, Id. DR though relied on the orders of lower authorities, however, agreed to the contention raised by the Id. AR of the assessee to send back the matter to CIT(A).

5. We have heard the rival submissions of both the parties and perused the relevant material placed in the record of the Tribunal. We find that the Id. CIT(A) has passed the impugned order *ex-parte*. Id. AR before the Bench submitted that the assessee may be provided one more opportunity to substantiate its claim before the CIT(A) to which the Id. DR did not object. Considering the facts and circumstances of the case and in the interest of justice, there will be no loss to the Revenue if one more opportunity be granted to the assessee to represent its case before the CIT(A). Accordingly, with the consent of Id. DR, we restore the appeal of the assessee to the file of CIT(A) to pass a speaking and reasoned order considering the findings of AO and the submissions of the assessee, after providing sufficient opportunity of hearing to the assessee. The assessee is also directed to cooperate with the CIT(A) in early disposal of the case.

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

Order pronounced in the open court on 21/02/ 2022.

Sd/-

(MANJUNATHA G)

लेखा सदस्य /ACCOUNTANT MEMBER

Chennai; दिनांक Dated 21/02/2022

Prakash Kumar Mishra, Sr.P.S.(on tour)

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant-
GOPAL BALAJI,
16/15, Netaji Nagar, 5th Street,
Periyar Nagar, Thiruvottiyur,
Chennai-600019
2. प्रत्यर्थी / The Respondent-
ITO, Non-Corporate Ward-4(5), Chennai-
600006
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, **Chennai** / DR,
ITAT, Chennai
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

Sd/-

(C.M.GARG)

न्यायिक सदस्य / JUDICIAL MEMBER

आदेशानुसार/ BY ORDER,

(Senior Private Secretary)

ITAT Chennai Benches, Chennai