

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

श्री मनोज कुमार अग्रवाल, लेखा सदस्य एवं श्री मनोमोहन दास, न्यायिक सदस्य के समक्ष
**BEFORE SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER
AND
SHRI MANOMOHAN DAS, JUDICIAL MEMBER**

आयकर अपील सं./ITA No.163/Chny/2023
निर्धारण वर्ष /Assessment Year: 2017-18

Karuppaudaiyar Sellamuthu,
5/94, Amman Nagar,
Ammampalayam Attur,
Salem - 636 141.
[PAN: FGGPS-9568-N]
(अपीलार्थी/Appellant)

The Income Tax Officer,
Vs. Ward-1(9),
Salem.
(प्रत्यर्थी/Respondent)

आयकर अपील सं./ITA No.164/Chny/2023
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Salem - 636 141.
[PAN: FGGPS-9568-N]
(अपीलार्थी/Appellant)

The Income Tax Officer,
National Faceless Assessment
Vs. Centre,
Delhi.
(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by : Shri T.S.LakshmiVenkataraman,FCA
प्रत्यर्थी की ओर से /Respondent by : Shri ARV Sreenivasan, Addl. CIT
सुनवाई की तारीख/Date of Hearing : 22.06.2023
घोषणा की तारीख /Date of Pronouncement : 23.06.2023

आदेश / ORDER

PER MANOMOHAN DAS, J.M:

Aforesaid two appeals by assessee arises out of separate orders of
Learned Commissioner of Income Tax (Appeals), National Faceless

Appeal Centre (NFAC) Delhi [CIT(A)] dated 02-12-2022 in the matter of assessment framed by Ld. Assessing Officer [AO] under section 144 of the Act on 02-12-2019 and penalty levied u/s 271AAC vide order dated 06-08-2021.

2. The Ld. AR, at the outset, submitted that quantum assessment orders as well as penalty orders passed by lower authorities are ex-parte orders. Accordingly, Ld. AR sought remand of impugned matters to Ld. AO so that the assessee could substantiate his claim before the Ld. AO. The Ld. Sr. DR submitted that the assessee remained negligent in attending any of the proceedings.

3. The Bench observed that the assessee did not appear before the lower authorities despite being given sufficient opportunities. However, the Bench accept the submission of Ld. AR by observing that after all the orders of the lower authorities are ex-parte orders and keeping in mind the principle of natural justice, the assessee be provided with another opportunity of hearing. Therefore, the impugned orders are set-aside. However, this concession would come upon payment of cost of Rs. 10,000/-. The same shall be paid by the assessee to Tamil Nadu State Legal Services Authority at Hon'ble High Court of Madras within a period of one month from the date of receipt of this order. The

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receipt / proof shall be furnished by the assessee in due course to Ld. AO who shall proceed to reframe the assessment and consequential penalty de novo after affording opportunity of hearing to the assessee. Ordered accordingly.

4. In the result, both the appeals of the assessee are allowed for statistical purposes.

Order pronounced on 23rd June, 2023.

Sd/-
(मनोज कुमार अग्रवाल)
(Manoj Kumar Aggarwal)
लेखा सदस्य /Accountant Member

Sd/-
(मनोमोहन दास)
(Manomohan Das)
न्यायिक सदस्य/Judicial Member

चेन्नई/Chennai, दिनांक/Dated: 23-06-2023.
EDN/-

आदेश की प्रतिलिपि अग्रेषित/**Copy to:**

1. अपीलार्थी/Appellant 2. प्रत्यर्थी/Respondent 3. आयकर आयुक्त/CIT 4. विभागीय प्रतिनिधि/DR 5. गार्ड फाईल/GF