

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

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

आयकर अपील सं./ITA No.1379/Chny/2023
निर्धारण वर्ष /Assessment Year: 2017-18

Kannan Yadav Parthasarathi,
No.24/34, 3rd Circular Road,
Jawahar Nagar,
Chennai – 600 082.
[PAN: ALSPP-5724-D]
(अपीलार्थी/Appellant)

The Income Tax Officer,
Vs. Non Corporate Ward-10(3),
Chennai.

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by
प्रत्यर्थी की ओर से /Respondent by

: Shri R. Venkata Raman, C.A
: Shri ARV Sreenivasan, Addl. CIT

सुनवाई की तारीख/Date of Hearing

: 29.01.2024

घोषणा की तारीख /Date of Pronouncement

: 29.01.2024

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), National Faceless Appeal Centre [NFAC], New Delhi dated 02.05.2023 relevant to the Assessment Year 2017-18.

2. The appeal filed by the assessee is delayed by 150 days in filing the appeal before the Tribunal, for which, the assessee has filed a

petition for condonation of the delay in the form of an affidavit. The Ld. D.R objected for condoning the delay. We have gone through the affidavit filed by the assessee and find that there is a sufficient cause for condoning the delay subject to payment of cost of Rs.2,000/-. 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 and produce the receipt before the A.O. Accordingly, the delay is condoned and the appeal is admitted for adjudication on merits.

3. So far as the merits of the case is concerned, the learned Counsel for the assessee has submitted that the Ld. CIT(A) passed an ex-parte order on 02.05.2023 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 Ld. CIT(A).

4. On the other hand the learned Departmental Representative has not raised any objection to the submissions of the learned Counsel for the assessee.

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

6. On perusal of Form 35 by the assessee before the Ld. CIT(A) it is apparent that due to sudden demise of assessee's guardian, he has sought for one more opportunity towards submission of account and financial statement etc. however, without affording any opportunity, the Ld. CIT(A) has passed an ex parte appellate order. Therefore, in the interest of natural justice, the assessee shall be given an opportunity for filing accounts and financial statements etc. before the assessing authority. Accordingly, we set aside the order passed by the Ld. CIT(A) and remit the matter back to the file of A.O to afford an opportunity of filing accounts and financial statements etc., by considering the same he shall pass the assessment in accordance with law. In view of the above, the appeal filed by the assessee is allowed for statistical purposes.

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

Order pronounced in the open Court on 29th January, 2024.

Sd/-

(श्री मंजूनाथा जी)

(MANJUNATHA. G)

लेखा सदस्य/**ACCOUNTANT MEMBER**

Sd/-

(वी दुर्गा राव)

(V. DURGA RAO)

न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai, दिनांक/Dated: 29th January, 2024.

EDN/-

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

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