

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.1362/Chny/2023  
निर्धारण वर्ष /Assessment Year: 2017-18

**Mohamed Kattubava Allah Pitchai,**  
No.20, 21, Kalyanipuram,  
2<sup>nd</sup> Street, Alwarkurichi,  
Ambasamidram,  
Tirunelveli – 627 412.  
**[PAN: AHCPA-6496-P]**  
(अपीलार्थी/Appellant)

**The Income Tax Officer,**  
**Vs.** Ward-1,  
Tirunelveli.

(प्रत्यर्थी/Respondent)

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

: None  
: Shri ARV Sreenivasan, Addl. CIT

सुनवाई की तारीख/Date of Hearing

: 30.01.2024

घोषणा की तारीख /Date of Pronouncement

: 30.01.2024

**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 18.10.2023 relevant to the Assessment Year 2017-18.

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

3. On the other hand, the Ld. DR appeared and submitted that the assessee not appeared even before the A.O and CIT(A).

4. We have heard both the sides, perused the materials available on record and gone through the orders of the authorities below. We find that the assessee has not appeared before both the authorities below and even he has not appeared before us. However, in the interest of justice and also by following the principles of natural justice, we are of the opinion that one more opportunity shall be given to the assessee to substantiate his case before the A.O subject to payment of cost of Rs.1,000/-. 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.

5. Accordingly, the order passed by the Ld. CIT(A) is set aside and remit the matter back to the file of the A.O to adjudicate this appeal afresh 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 in the open Court on 30<sup>th</sup> 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: 30<sup>th</sup> January, 2024.

EDN/-

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

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