

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

श्री एबी टी. वर्की, न्यायिक सदस्य एवं
श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष

**BEFORE SHRI ABY T. VARKEY, JUDICIAL MEMBER AND
SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.651/Chny/2024
निर्धारण वर्ष/Assessment Year: 2017-18

Sri Meenakshi Sundareswaral, 7, Swami Sannathi Lane, Madurai-625 001.	v.	The Joint Commissioner- of Income Tax, Corporate Circle-1, Madurai.
[PAN: AADFS 2546 J]		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)
अपीलार्थी की ओर से/ Appellant by	:	Shri Kathir, Advocate
प्रत्यर्थी की ओर से /Respondent by	:	Shri P. Sajit Kumar, JCIT
सुनवाईकीतारीख/Date of Hearing	:	20.05.2024
घोषणाकीतारीख /Date of Pronouncement	:	29.05.2024

आदेश / ORDER

PER ABY T. VARKEY, JM:

This is an appeal preferred by the assessee against the order of the Learned Commissioner of Income Tax (Appeals)/JCIT, (hereinafter 'the Ld.CIT(A)'), Ludhiana, dated 09.02.2024 for the Assessment Year (hereinafter 'AY') 2017-18.

2. At the outset, the Ld.AR of the assessee pointed out that the First Appellate Authority [FAA] has passed an impugned *ex parte* order, since assessee didn't bother to respond, despite '3' notices were issued to him.



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Therefore, FAA was of the opinion that assessee was not interested/serious about the appeal and therefore, he was pleased to dismiss the appeal of the assessee by reiterating the decision of the AO. According to the Ld.AR, the action of the First Appellate Authority is bad for violation of natural justice, and prayed for one more opportunity to be granted to the assessee; and also submitted that omission to comply / respond to the notices were not deliberate; and the Ld.AR also undertook to appear/represent before the First Appellate Authority given an opportunity. Though, the Ld.DR opposed for giving one more opportunity to the assessee, we are of the view that assessee must be heard before the Ld. First Appellate Authority decide the grounds of appeal as contemplated u/s.250(6) of the Income Tax Act, 1961 (hereinafter 'the Act'). Therefore, we set aside the impugned order of the Ld.CIT(A) and restore the appeal back to the file of the First Appellate Authority and direct him to decide the grounds of appeal as envisaged in sub-section (6) of Sec.250 of the Act. Needless to say that the assessee be given proper opportunity and the assessee is directed to diligent and also directed to file written submissions/relevant documents to substantiate its claim before the First Appellate Authority; and the First Appellate Authority to pass a speaking order on the grounds of appeal raised by the assessee in accordance to law.



ITA No.651/Chny/2024 (AY 2017-18)
Sri Meenakshi Sundareswaral

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3. In the result, appeal filed by the assessee is allowed for statistical purposes.

Order pronounced on the 29th day of May, 2024, in Chennai.

Sd/-
(अमिताभ शुक्ला)
(AMITABH SHUKLA)
लेखा सदस्य/**ACCOUNTANT MEMBER**

Sd/-
(एबी टी. वर्की)
(ABY T. VARKEY)
न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai,
दिनांक/Dated: 29th May, 2024.
TLN, Sr.PS

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

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त (अपील)/CIT(A)
4. आयकरआयुक्त/CIT, Chennai / Madurai / Salem / Coimbatore.
5. विभागीयप्रतिनिधि/DR
6. गार्डफाईल/GF