

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.658/Chny/2024
निर्धारण वर्ष/Assessment Year: 2017-18

Varshaa Kishanlal, No.38, Thyagappa Street, Kilpauk, Chennai – 600 010.	v.	The Income Tax Officer, Non-Corporate Ward-10(5), Chennai.
[PAN: AGYPV 9463 G]		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)
अपीलार्थी की ओर से/ Appellant by	:	Shri D. Anand, Advocate
प्रत्यर्थी की ओर से /Respondent by	:	Shri P. Sajit Kumar, JCIT
सुनवाईकीतारीख/Date of Hearing	:	21.05.2024
घोषणाकीतारीख /Date of Pronouncement	:	05.06.2024

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)/NFAC, (hereinafter in short 'the Ld.CIT(A)'), Delhi, dated 15.02.2024 for the Assessment Year (hereinafter in short 'AY') 2017-18.



:: 2 ::

2. At the outset, the Ld.AR of the assessee submitted that the impugned order passed by the Ld.CIT(A) is an ex parte qua order qua assessee. Therefore, he prayed for one more opportunity to be given before the Ld.CIT(A).

3. Per contra, the Ld.DR does not want us to give one more innings to the assessee.

4. We have heard both the parties and perused the material available on record. We note that the Ld.CIT(A) had given three opportunities and the assessee kept on seeking adjournment and finally, the Ld.CIT(A) turn down his request and proceeded to pass the ex parte order qua assessee. Before us, the Ld.AR undertakes to appear and file written submissions/relevant documents provided an opportunity is given. Taking note of the fact that impugned order is an ex parte order and for ends of justice and fair play as well as considering the undertaking given by the Ld.AR, we set aside the impugned order of the Ld.CIT(A) and restore the appeal back to his with a direction to decide the grounds of appeal in accordance with Sec.250(6) of the Income Tax Act, 1961 and the Ld.AR to ensure that written submissions/relevant documents are uploaded and participate in the First Appellate proceedings through virtual mode and the Ld.CIT(A) to pass a speaking order after hearing the assessee in accordance to law.



ITA No.658/Chny/2024 (AY 2017-18)
Varsha Kishanlal

:: 3 ::

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

Order pronounced on the 05th day of June, 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: 05th June, 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