

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 Nos.661 & 662/Chny/2024  
निर्धारण वर्ष/Assessment Years: 2013-14 & 2017-18

Shri S. Sathyaraj, No.13A, Brahadambal Road, Nungambakka, Chennai-600 034.	v.	The Asst. Commissioner – of Income Tax, Non Corporate Circle-10(1), Chennai.
[PAN: AAFPS 6100 C]		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)
अपीलार्थी की ओर से/ Appellant by	:	Shri Kishore Kumar, CA for Shri J. Chandrasekar, CA
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:**

These are appeals preferred by the assessee against the order of the Learned Commissioner of Income Tax (Appeals)/JCIT, (hereinafter in short 'the Ld.CIT(A)'), Thiruvananthapuram, dated 24.01.2024 for the Assessment Year (hereinafter in short 'AYs') 2013-14 & 2017-18 respectively.

2. At the outset, the Ld.AR of the assessee brought to our notice that the First Appellate Authority has passed ex parte orders in the case of



:: 2 ::

both appeals, since assessee did not respond to notice of the dated 28.12.2023 for both years; and that he has confirmed the action of the AO without passing any speaking order. Therefore, he prays that one more opportunity may be granted so that assessee can place on record the relevant documents/written submissions before the First Appellate Authority.

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

**4.** Having heard both the parties and after perusal of the records, we note that the impugned orders of Ld.CIT(A) are ex parte orders qua assessee. The First Appellate Authority had issued only one notice dated 28.12.2023 (for both years) and thereafter, had confirmed the action of the AO by not passing a speaking order. Such an action of the First Appellate Authority cannot be countenanced. The First Appellate Authority is bound to decide/adjudicate the grounds of appeal as mandated under sub-section (6) of Sec.250 of the Income Tax Act, 1961 (hereinafter in short 'the Act'). Therefore, the impugned action of the First Appellate Authority is set aside and the appeal is restored back to the file of the First Appellate Authority with a direction to adjudicate the grounds of appeal in accordance with Sec.250(6) of the Act; and the assessee is directed to be diligent and file written submissions/relevant



ITA Nos.661 & 662/Chny/2024 (AYs 2013-14 & 2017-18)  
S. Sathyaraj

:: 3 ::

documents before the First Appellate Authority to substantiate its grounds of appeal and the Ld.CIT(A) after giving proper opportunity to the assessee to pass speaking order in accordance to law.

**5.** In the result, appeals filed by the assessee are allowed for statistical purposes.

Order pronounced on the 05<sup>th</sup> 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: 05<sup>th</sup> 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