

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.706/Chny/2024
निर्धारण वर्ष/Assessment Year: 2015-16

Shri Bhawarlal Vinodkumar, 647, P.H.Road, Aminjikarai, Chennai-600 029.	v.	The Income Tax Officer, Non-Corporate Ward-10(5), Chennai.
[PAN: AAFPV 1478 E]		
(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 19.01.2024 for the Assessment Year (hereinafter in short 'AY') 2015-16.

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



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3. Per contra, the Ld.DR opposed to give one more innings to the assessee and he pointed out that the Ld.CIT(A) has given four opportunities to the assessee and the assessee did not utilize the same, therefore, according to the Ld.DR, the assessee should not be given another opportunity. In his rejoinder, the Ld.AR drew our attention to Page No.6 of the impugned order, wherein, assessee had pleaded before the Ld.CIT(A) that to give one more opportunity to file relevant documents, including the books of accounts along with an application under Rule 47 of the Income Tax Rules, 1962 (for filing new evidences). However, the Ld.CIT(A) without giving an opportunity to the assessee has proceeded to pass the impugned order and therefore, he again pleaded for an opportunity before the Ld.CIT(A).

4. We have heard both the parties and perused the material available on record. We find that the impugned order of the Ld.CIT(A) is an ex parte order, even though, the assessee pleaded for giving an opportunity to file the relevant documents including books of accounts, which could not be uploaded earlier along with application for consideration of new evidences; but, the Ld.CIT(A) has passed the impugned ex parte order which action of the Ld.CIT(A) cannot be countenanced. For the ends of the justice and fair play, we set aside the impugned order of the Ld.CIT(A) and restore the appeal back to the file of the Ld.CIT(A) for



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fresh consideration of grounds of appeal; and the assessee is directed to be diligent and file written submissions/relevant documents before the Ld.CIT(A) and thereafter, the Ld.CIT(A) to decide the appeal in accordance with Sec.250(6) of the Income Tax Act, 1961.

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