

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

Shri S. Rajeswaran, No.31 (Old 14), Bharathi Salai, First Street, Perambur, Chennai-600 011.	v.	The Asst. Commissioner – of Income Tax, Non-Corporate Ward-10(1), Chennai.
[PAN: AGRPR 6295 H]		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)
अपीलार्थी की ओर से/ Appellant by	:	Shri Anand Babunath, FCA
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.



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2. At the outset, the Ld.AR of the assessee pointed out that this is an impugned ex parte order passed by the Ld.CIT(A) qua assessee. Therefore, he pleaded that an opportunity may be granted before the Ld.CIT(A).

3. Per contra, the Ld.DR pointed out that this is the second round of appeal before the Tribunal and in the first round, the Tribunal had restored the grounds of appeal to the file of the Ld.CIT(A) and still the assessee did not bother to appear/file documents before the Ld.CIT(A). Therefore, he does not want us to give one more innings to the assessee. In his rejoinder, the Ld.AR pointed out that in the first round of appeal before the Ld.CIT(A), the assessee had filed all the documents before the Ld.CIT(A). However, he had brushed aside the same and had passed order without considering it. Therefore, this Tribunal had restored the appeal it back to the file of the Ld.CIT(A) to decide the appeal afresh. However, during the second round, the Ld.CIT(A) issued notice once and the assessee sought opportunity to upload again the submissions/documents which was earlier filed, which the Ld.CIT(A) feigned ignorance about its existence. The Ld.CIT(A) brushed aside the assessee's request and without giving any opportunity to file document has passed the impugned order arbitrary



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which is against the principles of natural justice. In this regard, we find that after the Tribunal had set aside the appeal back to the file of the Ld.CIT(A) for fresh adjudication, the Ld.CIT(A) has noted that assessee was afforded many opportunities to furnish submissions/documents, but since assessee failed to respond, he dismissed it. In this regard, it is noted that the Ld.CIT(A) has not given the date of notice of hearing, whereas, the Ld.AR submitted that only once the hearing was fixed and the assessee sought an opportunity to upload the written submissions/relevant documents which request was turned down by the Ld.CIT(A). We do not countenance such an action of the Ld.CIT(A). The Ld.CIT(A) is duty bound to decide the grounds of appeal after considering the submissions/relevant documents filed by the assessee and moreover, if the assessee seeks virtual hearing then that facilitating should also be extended to the assessee. Having said so, since there is violation of natural justice, we are inclined to grant one more opportunity to the assessee and therefore, we again set aside the impugned order of the Ld.CIT(A) and restore the appeal back to the file of the Ld.CIT(A) with a direction that the Ld.CIT(A) to give notice to the assessee and the assessee to be diligent and file written submissions/relevant documents before the Ld.CIT(A) and the Ld.CIT(A) to decide the grounds of appeal as prescribed u/s.250(6) of



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the Income Tax Act, 1961, after hearing the assessee in accordance to law

4. 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