

आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई।  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**'D' BENCH: CHENNAI**

श्री यस यस विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री जगदीश, लेखक सदस्य के समक्ष  
**BEFORE SHRI SS VISWANETHRA RAVI, JUDICIAL MEMBER AND**  
**SHRI JAGADISH, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.857/Chny/2024  
निर्धारण वर्ष /Assessment Years: 2010-11

**Senthil Kumar Velusamy,**  
No.9, Market Road,  
Irugur, Coimbatore – 641 103.  
**[PAN: BLEPS-2104-M]**

**The Income Tax Officer,**  
**Vs.** Non Corporate Ward-4(1),  
Coimbatore.

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

अपीलार्थी की ओर से/ Appellant by  
प्रत्यर्थी की ओर से /Respondent by

: Shri K. Thayagrajan, Advocate  
: Shri G. Suresh, JCIT

सुनवाई की तारीख/Date of Hearing

: 22.05.2024

घोषणा की तारीख /Date of Pronouncement

: 22.05.2024

**आदेश / ORDER**

**PER JAGADISH, A.M :**

Aforesaid appeal filed by the assessee for Assessment Year (AY) 2010-11 arises out of the orders of Learned Commissioner of Income Tax, National Faceless Appeal Centre (NFAC), Delhi [hereinafter "CIT(A)"] dated 26.09.2023 in the matter of assessment framed by Ld. Assessing Officer [AO] u/s. 144 r.w.s 147of the Act on 03-12-2018 .

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2. The Ld. AR, at the outset, submitted that the assessment order was passed by lower authorities is ex-parte order. Accordingly, Ld. AR sought remand back of impugned matter to the Ld. AO so that the assessee could substantiate his claim before the Ld. AO.

3. The Ld. Sr. DR submitted that the assessee remained negligent in attending any of the proceedings.

4. We have heard the rival submissions, and perused the materials available on record. The Bench has observed that assessee has not filled return of income and order u/s 144 was passed ex-parte assessing total income of Rs. 21,06,607/- on the basis of bank statement called from the bank. The Assessee did not appear before the Id CIT(A), despite being given sufficient opportunities. However, the Bench accepts the submission of Ld. AR by observing that after all the orders of the lower authorities are ex-parte orders and keeping in mind the principles of natural justice, the assessee be provided with another opportunity of hearing. Therefore, the impugned orders are set-aside for *de-novo* assessment to the AO. The assessee shall appear before the Assessing Officer and furnish complete details for his fresh consideration subject to the condition of payment of Rs.5,000/- towards cost in favour of the State Legal Aid Authority at

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Hon'ble Madras High Court within 30 days from the date of receipt of this order.

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

*Order pronounced in the open Court on 22<sup>nd</sup> May, 2024.*

**Sd/-**  
(यस यस विश्वनेत्र रवि)  
(SS Viswanethra Ravi)

**न्यायिक सदस्य / Judicial Member**

चेन्नई/Chennai, दिनांक/Dated: 22<sup>nd</sup> May, 2024.  
EDN/-

**Sd/-**  
(जगदीश)  
(Jagadish)

**लेखा सदस्य / Accountant Member**

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

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT/Chennai/Madurai/Coimbatore/Salem
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF