

आयकर अपीलिय अधिकरण, 'ए' न्यायपीठ, चेन्नई।
**IN THE INCOME TAX APPELLATE TRIBUNAL
'A' BENCH: CHENNAI**

श्री एबी टी. वर्की, न्यायिक सदस्य एवं
श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष

**BEFORE SHRI ABY T. VARKEY, JUDICIAL MEMBER AND
SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA Nos.751 & 752/Chny/2024
निर्धारण वर्ष/Assessment Years: 2018-19 & 2021-22

M/s.Arihant Retail Pvt. Ltd. 29, Namachivaya Chetty Street, Old Washermanpet, Chennai-600 021.	v.	The Dy. Commissioner- of Income Tax, Corporate Circle-1(1), Chennai.
[PAN: AAICS 3648 F]		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)
अपीलार्थी की ओर से/ Appellant by	:	Shri Yeshwanth Kumar, CA
प्रत्यर्थी की ओर से /Respondent by	:	Shri Nilay Baran Som, CIT
सुनवाईकीतारीख/Date of Hearing	:	22.05.2024
घोषणाकीतारीख /Date of Pronouncement	:	25.06.2024

आदेश / ORDER

PER ABY T. VARKEY, JM:

These two appeals preferred by the assessee against the order of the Learned Commissioner of Income Tax (Appeals)/NFAC, (hereinafter in short "the Ld.CIT(A)"), Delhi, both dated 23.01.2024 for the Assessment Years (hereinafter in short "AYs") 2018-18 & 2021-22.



2. At the outset, the Ld.AR of the assessee submitted that the impugned orders of the Ld.CIT(A) are *ex parte* orders qua assessee. The Ld.AR pointed out that there was a defect in the e-mail ID: stat@arihantretail.in in Form No.35, and therefore, the assessee didn't receive any notices from Office of the Ld.CIT(A). It was prayed that one more opportunity may be granted to the assessee and also brought to our notice that correct e-mail ID on which notices to be sent, which is reflected in Form No.36 as under:

grouparihant23@gmail.com

3. Taking into consideration that the assessee has statutory right of appeal, if it is aggrieved with the Assessment Order, cannot be frustrated by the Ld.CIT(A) passing the order without hearing the assessee. Therefore, for the ends of the justice and fair play, we set aside the impugned orders of the Ld.CIT(A) and restore the appeal back to the file of the Ld.CIT(A) with a direction to pass order in accordance to law. Needless to say that assessee to be diligent and file written submissions/relevant documents before the Ld.CIT(A) and if necessary request for hearing through the virtual



ITA Nos.751 & 752/Chny/2024 (AY 2018-19 & 2021-22)
M/s.Arihant Retail Pvt. Ltd.

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mode and the Ld.CIT(A) to decide the grounds of appeal in accordance to law as per sub-section (6) of sec.250 of Income Tax Act, 1961 by passing a speaking order.

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

Order pronounced on the 25th day of June, 2024, in Chennai.

Sd/-
(मनोज कुमार अग्रवाल)
(MANOJ KUMAR AGGARWAL)
लेखा सदस्य/**ACCOUNTANT MEMBER**

Sd/-
(एबी टी. वर्की)
(ABY T. VARKEY)
न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai,
दिनांक/Dated: 25th June, 2024.
TLN, Sr.PS

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

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT, Chennai / Madurai / Salem / Coimbatore.
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF