

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 No.747/Chny/2024
निर्धारण वर्ष/Assessment Year: 2012-13

Shri Ashok Kumar Ajay, No.11, Clemens Road, Vepery, Chennai-600 007.	v.	The Asst. Commissioner – of Income Tax, Non-Corporate Ward-9(1), Chennai.
[PAN: AFAPA 0605 G]		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)
अपीलार्थी की ओर से/ Appellant by	:	Shri D. Anand, Advocate
प्रत्यर्थी की ओर से /Respondent by	:	Shri ARV Sreenivasan, Addl.CIT
सुनवाईकीतारीख/Date of Hearing	:	22.05.2024
घोषणाकीतारीख /Date of Pronouncement	:	25.06.2024

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 23.01.2024 for the Assessment Year (hereinafter in short "AY") 2012-13.

2. The main grievance of the assessee is against action of the Ld.CIT(A) having passed the impugned order *ex parte* qua assessee. Having perused the impugned order, we note that several notices were



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issued by the Ld.CIT(A). And since, assessee did not respond, the Ld.CIT(A) has passed the impugned order without going into the merits of the case. It was pointed out by the Ld.AR of the assessee that the assessee was not in receipt of the notices as alleged to have been sent to the assessee. Taking into consideration of the fact that the Ld.CIT(A) has not passed an order in accordance with sub-section (6) of sec.250 of the Income Tax Act, 1961 (hereinafter in short "the Act"), we are inclined to grant one more opportunity to the assessee for the ends of justice and fair play. Therefore, we set-aside the impugned order of the Ld.CIT(A) and restore the appeal back to the file of the Ld.CIT(A) to decide the grounds of appeal in accordance to law. The Ld.AR has undertaken to be diligent and appear before the Ld.CIT(A) and file written submissions/relevant documents to substantiate its grounds of appeal. The Ld.CIT(A) is directed to adjudicate the grounds of appeal in accordance with sec.250(6) of the Act after hearing the assessee.

3. In the result, appeal filed by the assessee is 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**



ITA No.747/Chny/2024 (AY 2012-13)
Ahok Kumar Ajay

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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