

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.1269/Chny/2024  
निर्धारण वर्ष /Assessment Year: 2017-18

**Radha Sundarkumar,**  
P-30, 18<sup>th</sup> Street,  
Behind K4 Police Station,  
Anna Nagar East, Chennai-40  
**[PAN: AJXPS-7261-B]**

**The Income Tax Officer,**  
**Vs.** International Taxation,  
Ward-2(2), Chennai.

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

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

: Shri K.B.Murlidharan, CA  
: Shri G.Suresh, JCIT

सुनवाई की तारीख/Date of Hearing

: 24.06.2024

घोषणा की तारीख /Date of Pronouncement

: 27.06.2024

आदेश / **ORDER**

**PER JAGADISH, A.M:**

Aforesaid appeal filed by the assessee for Assessment Year (AY) 2017-18 arises out of the order of Learned Commissioner of Income Tax, Appeal, Chennai -16 [hereinafter "CIT(A)"] dated 01.03.2024 in the matter of assessment framed by Ld. Assessing Officer [AO] u/s. 143(3) of the Income Tax Act, 1961 on 19.12.2019.

2. The Ld. Counsel for the assessee has submitted that the orders passed by the A.O as well as Ld. CIT(A) are ex-parte and therefore, the matter may be restored back to the file of Assessing Officer for deciding the issue afresh after considering the submissions.

3. On the other hand, the Ld. D.R argued that the assessee has not made any submissions, despite of sufficient opportunities provided to the assessee.

4. We have heard the rival submissions, and perused the materials available on record. On perusal of the orders of Ld. CIT(A), we find that the order has been passed by Ld. CIT(A) ex-parte for the non-compliance by the assessee. The Ld. A.R has submitted that the Ld. CIT(A) has not decided the issue on merits, therefore the case be remanded back for adjudication on merits. We are of the opinion that keeping in view the principles of natural justice, the assessee be provided with another opportunity of hearing to substantiate his case before the Ld. CIT(A). Accordingly, the matter is restored back to the Ld. CIT(A) subject to the condition of payment of Rs.5,000/- towards cost in favour of the State Legal Services Authority at Hon'ble Madras High Court within 30 days from the date of receipt of this order.

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

*Order pronounced on 27<sup>th</sup> June, 2024.*

**Sd/-**

(यस यस विश्वनेत्र रवि)

**(SS Viswanethra Ravi)**

**न्यायिक सदस्य/Judicial Member**

चेन्नई/Chennai, दिनांक/Dated: 27<sup>th</sup> June, 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
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF