

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.1255/Chny/2024
निर्धारण वर्ष /Assessment Year: 2017-18

India Care Mission Trust,
Near Keren School Madurai,
Theni Main Road,
Chekanurani,
Madurai-625514
[PAN: AAATI-4535-J]

The Asst. Commissioner of
Vs. income Tax (Exemptions),
Coimbatore.

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

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

: Shri D.Anand, Advocate,
: Shri A.Sasikumar, CIT

सुनवाई की तारीख/Date of Hearing

: 25.06.2024

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, National Faceless Appeal Centre (NFAC), Delhi [hereinafter "CIT(A)"] dated 19.08.2024 in the matter of assessment framed by Ld. Assessing Officer [AO] u/s. 143(3) of the Act on 31.12.2019.

2. The Ld. Counsel for the assessee has submitted that the Ld. CIT(A) has passed the order ex-parte and therefore, the matter may be restored back to the file of Ld. CIT(A) 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, perused the materials available on record. On perusal of the order of the Ld. CIT(A), we find that the order has been passed by Ld. CIT(A) ex-parte for the non-compliance of the assessee. 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, we set aside the order passed by the Ld. CIT(A) and remit the matter back to the file of the Ld. CIT(A) to adjudicate this appeal afresh in accordance with law, after giving reasonable opportunity to the assessee. We also direct the Assessee to appear before the Ld. CIT(A) on the date of hearing without fail. In view of the above, the appeal filed by the assessee is allowed for statistical purposes.

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

Order pronounced on 27th June, 2024.

Sd/-

(यस यस विश्वनेत्र रवि)

(SS Viswanethra Ravi)

न्यायिक सदस्य/Judicial Member

चेन्नई/Chennai, दिनांक/Dated: 27th 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, Coimbatore
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF