

आयकर अपीलिय अधिकरण, 'सी' न्यायपीठ, चेन्नई  
**IN THE INCOME TAX APPELLATE TRIBUNAL  
'C' 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.1078 & 1079/Chny/2024  
निर्धारण वर्ष/Assessment Year: 2017-18

Shri Ramasamy Arunachalam, Sri Ramajayam Agencies BPC Dealer, Andagalur Gate, Rasipuram, Namakkal-637 001.	v.	The ITO, Ward-2, Namakkal.
[PAN: AATPA 1720 G]		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)
अपीलार्थी की ओर से/ Appellant by	:	Shri T.S.Lakshmi – Venkatraman, FCA
प्रत्यर्थी की ओर से /Respondent by	:	Shri P. Sajit Kumar, JCIT
सुनवाईकीतारीख/Date of Hearing	:	24.06.2024
घोषणाकीतारीख /Date of Pronouncement	:	27.06.2024

**आदेश / ORDER**

**PER ABY T. VARKEY, JM:**

These are 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 21.02.2024 for the Assessment Year (hereinafter in short 'AY') 2017-18.

2. At the outset, the Ld.AR of the assessee pointed out that the Ld.CIT(A) has passed an ex parte order without going into the merits of the case. According to him, the impugned action of Ld CIT(A) is in violation of sub-section (6) of section 250 of the Income Tax Act, 1961



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(hereinafter in short "the Act"). According to the assessee, he has not received notice of hearing due to some glitches in the internet/digital/computer. Therefore, he prays for one more opportunity.

**3.** Per contra, the Ld.DR does not want us to give assessee one more innings to the assessee.

**4.** Having heard both the parties and after perusal of records, we note that impugned order of the Ld.CIT(A) is an ex parte order qua assessee. We note that the Ld.CIT(A) has not decided the grounds of appeal on merits as required u/s.250(6) of the Act. In such circumstances, for the ends of justice and fair play, we set aside the impugned order of the Ld.CIT(A) and restore the appeal back to the file of the Ld.CIT(A) with a direction to decide the appeal on merits after hearing the assessee. The assessee is also directed to be diligent and file relevant documents/written submissions before the Ld.CIT(A) and the Ld.CIT(A) to decide the issues as per sub-section (6) of sec.250 of the Act.

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

Order pronounced on the 27<sup>th</sup> 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**



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चेन्नई/Chennai,  
दिनांक/Dated: 27<sup>th</sup> 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