

आयकर अपीलिय अधिकरण, 'सी' न्यायपीठ, चेन्नई
**IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH: CHENNAI**

श्री एबी टी. वर्की, न्यायिक सदस्य एवं
श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष

**BEFORE SHRI ABY T. VARKEY, JUDICIAL MEMBER AND
SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA Nos.646/Chny/2024
निर्धारण वर्ष/Assessment Year: 2012-13

Shri Mohammed Nasrudeen, 871-B, Soth Street, Ammapatinam, Manamelgudi, Pudhukotai District-614 617. [PAN: AZWPM 6686 K]	v.	The Income Tax Officer, Ward-3, Cuddalore.
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)
अपीलार्थी की ओर से/ Appellant by	:	Shri N.V.Krishnan, Advocate
प्रत्यर्थी की ओर से /Respondent by	:	Shri P. Sajit Kumar, JCIT
सुनवाईकीतारीख/Date of Hearing	:	22.05.2024
घोषणाकीतारीख /Date of Pronouncement	:	05.07.2024

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 10.01.2024, 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) who has passed an *ex parte* order without going into the merits of the case. Since we note that the Ld.CIT(A) has passed the order *ex parte* without going into the merits of the grounds of appeal raised by the



:: 2 ::

assessee, it is in violation of sub-section (6) of section 250 of the Income Tax Act, 1961 (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) is directed to decide the issue as per sub-section (6) of sec.250 of the Act.

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

Order pronounced on the 05th day of July, 2024, in Chennai.

Sd/-

(अमिताभ शुक्ला)

(AMITABH SHUKLA)

लेखा सदस्य/**ACCOUNTANT MEMBER**

Sd/-

(एबी टी. वर्की)

(ABY T. VARKEY)

न्यायिक सदस्य/**JUDICIAL MEMBER**



ITA No.646/Chny/2024 (AY 2012-13)
Mohammed Nasrudeen

:: 3 ::

चेन्नई/Chennai,
दिनांक/Dated: 05th July, 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