

अपीलीय अधिकरण, 'ए' 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.99/Chny/2024
निर्धारण वर्ष /Assessment Years: 2017-18

A.C.Muthuswamy,
Karta of Muthuswamy(HUF)
Old No.6, New No.19, Rangasamy Pillai
Street, No.3, Tiruchengode TK,
Namakkal Dist,
Tamil Nadu-637211
[PAN: AAIHM6643R]

The Income Tax Officer,
Ward-1, Tiruchengode
And Another

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

अपीलार्थी की ओर से/ Appellant by

: Shri Muruga Boopathy, Advocate

प्रत्यर्थी की ओर से /Respondent by

: Shri P.Sajit Kumar, JCIT

सुनवाई की तारीख/Date of Hearing

: 01.07.2024

घोषणा की तारीख /Date of Pronouncement

: 10.07.2024

आदेश / O R D E R

PER AMITABH SHUKLA, A.M :

This appeal is filed against the order bearing DIN & Order No.ITBA/NFAC/S/250/2023-24/1057993314(1) dated 16.11.2023 of the Learned Commissioner of Income Tax [herein after "CIT(A), National Faceless Appeal Center[NFAC], Delhi, for the assessment year 2017-18. Through the aforesaid appeal the assessee has challenged order u/s 250 dated 16.11.2023 passed by NFAC, Delhi.

2.0 At the outset the Ld.Council of the assessee informed that the Ld.CIT(A) has confirmed the ex parte order of the Ld.AO without considering the submissions made by it before him. Accordingly, request was made to send the file to the Ld.CIT(A) for readjudication. The Ld.DR did not contest the proposal.

3.0 We have considered the rival's submissions in the light of the facts of case and material available on records. Grounds of appeal raised by the assessee allude that the assessee has challenged the action of the AO and the Ld.CIT(A) in not considering its arguments and evidences. The AO has passed an ex parte order which has been confirmed by the Ld.CIT(A) as the assessee did not respond to his notices as well. The order of the Ld.CIT(A) shows that there is no finding on the merits of the addition. The appellant has also failed to provide any concrete written submissions to contradict the findings of the AO before the Ld.CIT(A). Thus seen the order of the lower authorities suffers from deficiencies and deserve to be set aside. We are of the view that ends of justice would be met if the assessee is given one last opportunity to present its case and file supporting evidences, as requested, before the Ld. CIT(A) . Accordingly, the matter is restored to the file of the Ld. CIT(A) for readjudication, if required after obtaining a remand report from the Ld.AO. The assessee is

directed to make complete and correct compliance towards the notices issued by the lower authorities. To the extent the order of the lower authorities is set aside and the grounds of appeal raised by the assessee are partly allowed.

4.0 In the result the appeal is partly allowed for statistical purposes.

Order pronounced on 10th July, 2024 at Chennai.

Sd/-
(एबी टी. वर्की)
(ABY T VARKEY)

न्यायिक सदस्य / Judicial Member

चेन्नई/Chennai, दिनांक/Dated: 10th July, 2024.

KB/-

Sd/-
(अमिताभ शुक्ला)
(AMITABH SHUKLA)

लेखा सदस्य /Accountant Member

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT, Salem
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF