

आयकर अपीलिय 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.1136/Chny/2024
निर्धारण वर्ष /Assessment Year: 2017-18

Mohamed Kasim Usman,
Akbar Agencies, No.25/5,
Raja Plaza, 10A, West Cross,
Thillai Nagar,
Trichy-620 018.
[PAN: AAAPU 6996M]

The Dy. Commissioner of
Vs. Income Tax,
Circle-1(1),
Trichy.

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

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

: Shri Lakshmi Venkataraman, FCA
: Shri G.Suresh, JCIT

सुनवाई की तारीख/Date of Hearing

: 24.06.2024

घोषणा की तारीख /Date of Pronouncement

: 05.07.2024

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 22.02.2024 in the matter of assessment framed by Ld. Assessing Officer [AO] u/s. 144 r.w.s 143(3) of the Income Tax Act, 1961 on 30.12.2019.

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2. The assessee is an individual filed his return of income for A.Y 2017-18 on 30.10.2017, admitting an income of Rs.3,96,800/-. The case was selected for scrutiny under CASS and for the reason cash deposit during demonetization period and made the assessment u/s. 144 r.w.s 143(3) of the Act on 30.12.2019. Aggrieved by the order of the A.O, the assessee preferred an appeal before the CIT(A).

3. The Ld.CIT(A) had issued notices and reminders affording opportunities to the assessee to appear for hearing. However, the assessee had not submitted any documentary evidence in support of his claim. Thus, the Ld.CIT(A) has dismissed the appeal by passing an ex-parte order dated 22.02.2024. Aggrieved by the order of the Ld.CIT(A), the assessee is in appeal before us.

4. The Ld. AR, at the outset, submitted that the assessment order as well as the order of Ld. CIT(A) passed by lower authorities are ex-parte. Accordingly, Ld. AR sought remand back of impugned matter to the Ld. AO so that the assessee could substantiate his claim before the Ld. AO.

5. The Ld. Sr. DR submitted that the assessee remained negligent in attending any of the proceedings.

6. We have heard both the parties and gone through the orders of the authorities below. It is noted that the assessment order as well as order of Ld.CIT(A) have been passed ex-parte. The Assessee did not appear before the A.O as well as Ld. CIT(A), despite being given sufficient opportunities. However, the Bench accepts the submission of Ld. AR by observing that after all the orders of the lower authorities are ex-parte orders and keeping in mind the principles of natural justice, the assessee be provided with another opportunity of hearing. Therefore, the impugned orders are set-aside. However, we deem it proper to remand the matter back to the file of the Assessing Officer to pass de-novo assessment. The assessee shall appear before the Assessing Officer and furnish complete details for his fresh consideration 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. In view of the above, the appeal filed by the assessee is allowed for statistical purposes.

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

Order pronounced on 5th July, 2024.

Sd/-
(यस यस विश्वनेत्र रवि)
(SS Viswanethra Ravi)

न्यायिक सदस्य / Judicial Member

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