

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.1268/Chny/2024  
निर्धारण वर्ष /Assessment Year: 2019-20

**Muthuraj Anandavel,**  
V763, Periyakulam Road,  
Theni – 625 531.  
**[PAN:ADFPA 3514R]**

**The Dy. Commissioner of**  
**Vs. Income Tax,**  
Non Corporate Circle-2,  
Madurai.

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

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

: Shri Girish Kumar, Advocate  
: Shri G.Suresh, JCIT

सुनवाई की तारीख/Date of Hearing

: 24.06.2024

घोषणा की तारीख /Date of Pronouncement

: 12.07.2024

आदेश / **ORDER**

**PER JAGADISH, A.M :**

Aforesaid appeal filed by the assessee for Assessment Year (AY) 2019-20 arises out of the order of Learned Commissioner of Income Tax, National Faceless Appeal Centre (NFAC), Delhi [hereinafter "CIT(A)"] dated 20.12.2023 in the matter of assessment framed by Ld. Assessing Officer [AO] u/s. 143(3) of the Act on 30.09.2021.

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2. There is a delay of 72 days in filing the appeal by the assessee. The assessee has given the reason for delay in filing the appeals. We have considered the petition of delay in filing the appeal and satisfied that there was sufficient cause for not filing the appeal within the prescribed time limit. Hence, the delay is condoned accordingly.

3. 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.

4. 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.

5. We have heard both the parties and gone through the orders of the authorities below. 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

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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.

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

*Order pronounced on 12<sup>th</sup> July, 2024.*

**Sd/-**

(यस यस विश्वनेत्र रवि)

**(SS Viswanethra Ravi)**

**न्यायिक सदस्य / Judicial Member**

चेन्नई/Chennai, दिनांक/Dated: 12<sup>th</sup> 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