

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 No.272/Chny/2024
निर्धारण वर्ष/Assessment Year: 2017-18

Mena Kana Anna Chathiram, 2, Nandhavanam Street, Kottaiyur, Karaikudi, Sivagangai-630 106.	v.	The ITO, Exemption Ward, Madurai.
[PAN: AABTM 3432 B]		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)
अपीलार्थी की ओर से/ Appellant by	:	Shri S. Sridhar, Advocate
प्रत्यर्थी की ओर से /Respondent by	:	Shri P. Sajit Kumar, JCIT
सुनवाईकीतारीख/Date of Hearing	:	02.07.2024
घोषणाकीतारीख /Date of Pronouncement	:	26.07.2024

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), (hereinafter in short "the Ld.CIT(A)"), Chennai, dated 18.09.2023 for the Assessment Year (hereinafter in short "AY") 2017-18.



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2. It is noted that there is a delay of '75' days in filing of this appeal, for which, assessee has filed Condonation petition. Having perused the same, we are satisfied that there is reasonable cause for delay. So, we condone the delay and proceed to adjudicate the appeal.

3. At the outset, the Ld.AR of the assessee pointed out that the impugned order of the Ld.CIT(A) is an ex parte order without hearing the assessee; and has only reiterated the AO's action. According to the Ld.AR, the assessee didn't receive any notices from the Office of the Ld.CIT(A), which prevented the assessee from participating in the proceedings. Therefore, he pleaded for one more opportunity before the Ld.CIT(A).

4. Per contra, the Ld.DR doesn't want us to give one more innings to the assessee.

5. We have heard both the parties and perused the material available on record. We note that the Ld.CIT(A) has passed an ex parte order qua assessee. According to the assessee, it has not received any notices due to technical glitches. Be that as it may, it should be borne in mind that if an assessee is aggrieved by the Assessment Order, he has statutory right of appeal before the First Appellate Authority and such a right would be futile, if the First Appellate Authority doesn't give proper opportunity of hearing to the assessee. Therefore, for the ends of justice and fair play,



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we are inclined to give one more opportunity to the assessee, and therefore, set-aside the impugned order of Ld CIT(A) and restore the appeal back to his file; and the assessee is directed to file written submissions/relevant documents to substantiate the grounds of appeal and the Ld.CIT(A) to pass order in accordance to law after hearing the assessee.

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

Order pronounced on the 26th day of July, 2024, in Chennai.

Sd/-
(अमिताभ शुक्ला)
(AMITABH SHUKLA)

लेखा सदस्य/ACCOUNTANT MEMBER

चेन्नई/Chennai,

दिनांक/Dated: 26th 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

Sd/-
(एबी टी. वर्की)
(ABY T. VARKEY)

न्यायिक सदस्य/JUDICIAL MEMBER