

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

श्री एबी टी. वर्की, न्यायिक सदस्य एवं
श्री एस. आर. रघुनाथा, लेखा सदस्य के समक्ष

**BEFORE SHRI ABY T. VARKEY, JUDICIAL MEMBER AND
SHRI S.R.RAGHUNATHA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.1354/Chny/2024
निर्धारण वर्ष/Assessment Year: 2017-18

M/s.Sivasakthi Industrial – Explosives Pvt. Ltd., 63/14, Meenachi Illam, Udayappa Colony, Hasthampatti, Salem-636 007.	v.	The DCIT, Circle-1(1), Salem.
[PAN: AAMCS 0836 R]		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)
अपीलार्थी की ओर से/ Appellant by	:	Shri G. Tarun, Adovcate
प्रत्यर्थी की ओर से /Respondent by	:	Smt. T.M.Suganthamala, Addl.CIT
सुनवाईकीतारीख/Date of Hearing	:	29.07.2024
घोषणाकीतारीख /Date of Pronouncement	:	21.08.2024

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 05.03.24 for the Assessment Year (hereinafter in short "AY") 2017-18.

2. At the outset, we note that there is a delay of three (3) days in filing of this appeal. Having gone through the contents of the petition for condonation of delay, we are satisfied that there was sufficient cause for



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condoning the delay, and therefore, we condone the delay and proceed to deal with the appeal of the assessee.

3. At the outset, the Ld.AR of the assessee pointed out that the Ld.CIT(A) has passed an ex parte order and drew our attention to Page No.3 of the impugned order, wherein, we note that the Ld.CIT(A) had issued '4' notices and found no response from the assessee, and proceeded to dispose off the appeal without hearing/considering the written submissions of the assessee filed along with the appeal. According to the Ld.AR, the assessee didn't receive any notices of hearing and therefore, could not appear/file written submissions/relevant documents to any questions specifically in the mind of the Ld.CIT(A).

4. Having noted that the Ld.CIT(A) has passed the impugned order ex parte qua assessee, we are of the view that the assessee should be given one more opportunity, so that after hearing the assessee, the Ld.CIT(A) can adjudicate the grounds of appeal raised by the assessee. Therefore, we are inclined to set aside the impugned order of the Ld.CIT(A) and restore the appeal back to his file with a direction to grant one more opportunity to the assessee and thereafter, the grounds of appeal to be adjudicated in accordance with sec.250(6) of the Income Tax Act, 1961. The Ld.AR undertakes to file written submissions/relevant documents to



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M/s.Sivasakthi Industrial Explosives Pvt. Ltd.

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substantiate its grounds of appeal and the Ld.CIT(A) to pass speaking order after hearing the assessee.

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

Order pronounced on the 21st day of August, 2024, in Chennai.

Sd/-

(एस. आर. रघुनाथा)

(S.R.RAGHUNATHA)

लेखा सदस्य/**ACCOUNTANT MEMBER**

Sd/-

(एबी टी. वर्की)

(ABY T. VARKEY)

न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai,

दिनांक/Dated: 21st August, 2024.

TLN, Sr.PS

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT, Chennai / Madurai / Salem / Coimbatore.
4. विभागीय प्रतिनिधि/DR
5. गार्डफाईल/GF