

आयकर अपीलिय अधिकरण, 'डी' न्यायपीठ, चेन्नई।
**IN THE INCOME TAX APPELLATE TRIBUNAL
'D' 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.1574/Chny/2024
निर्धारण वर्ष/Assessment Year: 2017-18

Ms. Jagadambigai, 139/1, Nelvoy Koot Road, Nelvoy Post, Madurantakam Taluk, Kanchipuram-603 107.	v.	The ITO, Non-Corporate Ward-22(2), Tambaram.
[PAN: AHMPJ 0193 N]		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)
अपीलार्थी की ओर से/ Appellant by	:	Shri I. Dinesh, Advocate
प्रत्यर्थी की ओर से /Respondent by	:	Shri G. Suresh, JCIT
सुनवाईकीतारीख/Date of Hearing	:	22.07.2024
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 14.03.2024 for the Assessment Year (hereinafter in short "AY") 2017-18.

2. At the outset, it is noted that there is a delay of '11' days in filing of this appeal and 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. The Ld.AR of the assessee pointed out that the Ld.CIT(A) has passed the impugned order ex-parte qua assessee and 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. Aggrieved, the assessee is in appeal before this Tribunal.

6. We have heard both the parties and perused the material available on record. We note that the impugned order of the Ld.CIT(A) is an ex parte order without going into the merits of grounds of appeal raised by the assessee. According to the Ld.AR, the assessee didn't receive any notices of hearing and therefore, couldn't participate in the proceedings. Be that as it may, we note that if an assessee is aggrieved by the Assessment/Orders passed by the AO, he has a statutory right to appeal against it before the First Appellate Authority (the Ld.CIT(A)), who is duty bound to decide the appeal in accordance with sub-section (6) of sec.250 of the Income Tax Act, 1961 (hereinafter in short 'the Act'). Therefore, in this case, we find that the Ld.CIT(A) has not decided the appeal on merits and therefore, we set aside the impugned order of the Ld.CIT(A) and restore the appeal back to his file and direct him to adjudicate the grounds of appeal raised by the assessee after hearing the assessee and



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Ms. Jagadambigai

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pass speaking order in accordance to law; and the assessee is expected to be diligent and file written submissions/relevant documents to substantiate its case.

7. 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/-
(अमिताभ शुक्ला)
(AMITABH SHUKLA)

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. आयकरआयुक्त/CIT, Chennai / Madurai / Salem / Coimbatore.
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF