

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई  
IN THE INCOME-TAX APPELLATE TRIBUNAL 'B' BENCH, CHENNAI  
श्री एस.एस. विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री एस.आर. रगुनाथा, लेखा सदस्य के समक्ष  
Before Shri S.S. Viswanethra Ravi, Judicial Member &  
Shri S.R. Raghunatha, Accountant Member

आयकर अपील सं./I.T.A. No.1706/Chny/2024  
निर्धारण वर्ष/Assessment Year: 2017-18

Prabakaran Darwin,  
No. 1, Panchayat Shopping  
Complex, Velachery Main Road,  
Kamarajapuram, Chennai 600 073.

Vs. The Income Tax Officer,  
Non Corporate Ward – 22(1),  
Room No. 1, Tambaram (Business  
Range), 1<sup>st</sup> & 2<sup>nd</sup> Floor, Ramakrishna  
Street, West Tambaram,  
Chennai 600 045.

[PAN: AMYPD6679C]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri Y. Sridhar, F.C.A.  
प्रत्यर्थी की ओर से/Respondent by : Ms.Gouthami Manivasagam, JCIT  
सुनवाई की तारीख/ Date of hearing : 05.09.2024  
घोषणा की तारीख /Date of Pronouncement : 11.09.2024

**आदेश /O R D E R**

**PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER:**

This appeal filed by the assessee is directed against the order dated 08.08.2023 passed by the Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre [NFAC], Delhi for the assessment year 2017-18.

2. We find that this appeal was filed with a delay of 247 days. The assessee filed petition for condonation of delay stating reasons for the said delay. Upon hearing both the parties and on examination of the

affidavit, we find that the reasons stated by the assessee are bonafide, which really prevented in filing the appeal in time and accordingly, we condone the delay and admit the appeal for adjudication.

3. The Id. AR Shri Y. Shridhar, F.C.A. filed an adjournment application seeking time to collect details from the assessee. The Id. DR Ms. Gouthami Manivasagam, JCIT submits that it is a simple issue and could be remanded to the file of the Assessing Officer. She drew our attention to the assessment order as well as the order of the Id. CIT(A) and submits that the assessee could not make any submissions before both the authorities below and the appeal of the assessee was dismissed by the Id. CIT(A) exparte of the assessee. Therefore, considering the same being a simple issue, we reject the adjournment application and proceed to hear the matter.

4. At the outset, as rightly pointed out by the Id. DR, we note that the assessment order was completed exparte of the assessee as it is clear from para 4, 6 and 7 of the assessment order, wherein, the Assessing Officer proceeded to complete best judgement assessment under section 144 of the Income Tax Act, 1961 ["Act" in short] in the absence of cooperation from the assessee. On perusal of the impugned order, as rightly pointed out by the Id. DR, it is clear from para 5 that the Id. CIT(A)/

NFAC issued six notices in response to which, no compliance was made by the assessee. Further, on perusal of para 6.3, 6.4 & 6.4.3, the Id. CIT(A) dismissed the ground of appeal of the assessee for want of evidence. Therefore, taking into consideration the submissions of the Id. DR and in the interest of natural justice, we deem it proper to remand the matter to the file of the Assessing Officer for fresh consideration. The assessee is at liberty to file evidence, if any, in support of his claim. Thus, the grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced on 11<sup>th</sup> September, 2024 at Chennai.

Sd/-  
(S.R. RAGHUNATHA)  
ACCOUNTANT MEMBER

Sd/-  
(S.S. VISWANETHRA RAVI)  
JUDICIAL MEMBER

Chennai, Dated, 11.09.2024

Vm/-

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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