

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

श्री एबी टी. वर्की, न्यायिक सदस्य एवं
श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष

**BEFORE SHRI ABY T. VARKEY, JUDICIAL MEMBER AND
SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.1146/Chny/2024
निर्धारण वर्ष/Assessment Year: 2019-20

Shri Sithiraipandian Manickaraj, Pandian Tread House, No.53, Janatha Bazar, Ranganathan Street, T. Nagar, Chennai-600 017.	v.	The PCIT (Central), Chennai-1.
[PAN: ARRPM 1020 C]		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)
अपीलार्थी की ओर से/ Appellant by	:	Shri N.V.Narayanan, Adv.
प्रत्यर्थी की ओर से /Respondent by	:	Shri R. Clement Ramesh- Kumar, CIT
सुनवाईकीतारीख/Date of Hearing	:	30.07.2024
घोषणाकीतारीख /Date of Pronouncement	:	18.09.2024

आदेश / ORDER

PER ABY T. VARKEY, JM:

This is an appeal preferred by the assessee against the order of the Learned Principal Commissioner of Income Tax, (hereinafter in short "the Ld.PCIT"), Chennai-1, dated 23.02.2024 for the Assessment Year (hereinafter in short "AY") 2019-20 u/s.263 of the Income Tax Act, 1961 (hereinafter in short "the Act").

2. At the outset, the Ld.AR of the assessee pointed out that the impugned order has been passed by the Ld.PCIT without giving proper



:: 2 ::

opportunity to the assessee and there was gross violation of natural justice and therefore, pleaded that assessee should be given one more opportunity before the Ld.PCIT. The Ld.AR drew our attention to show-cause notice issued by the Ld.PCIT u/s.263 of the Act on 09.02.2024, wherein, the Ld.PCIT had directed the assessee to appear/file reply on or before 14.02.2024, and the assessee sought adjournment for '15' days on 13.02.2024 through the e-filing portal which fact is discernable from Paper-Book at Page No.65. Despite assessee seeking adjournment for '15' days on 13.02.2024, the Ld.PCIT has passed the impugned order on 23.02.2024 *ex parte* qua assessee, which action according to us, is in violation of natural justice and therefore, we are inclined to set aside the impugned order of the Ld.PCIT and restore the revisional proceedings before the Ld.PCIT and direct him to pass order *de novo* u/s.263 of the Act after hearing the assessee.

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

Order pronounced on the 18th day of September, 2024, in Chennai.

Sd/-
(मनोज कुमार अग्रवाल)
(MANOJ KUMAR AGGARWAL)
लेखा सदस्य/**ACCOUNTANT MEMBER**

Sd/-
(एबी टी. वर्की)
(ABY T. VARKEY)
न्यायिक सदस्य/**JUDICIAL MEMBER**



ITA No.1146/Chny/2024 (AY 2019-20)
Shri Sithirai Pandian Manickaraj

:: 3 ::

चेन्नई/Chennai,
दिनांक/Dated: 18th September, 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