

आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई। <b>IN THE INCOME TAX APPELLATE TRIBUNAL</b> <b>'D' BENCH: CHENNAI</b>  श्री एबी टी. वर्की, न्यायिक सदस्य एवं श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष <b>BEFORE SHRI ABY T. VARKEY, JUDICIAL MEMBER AND</b> <b>SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER</b>		
आयकर अपील सं./ITA No.2230/Chny/2024 निर्धारण वर्ष/ <b>Assessment Year: 2021-22</b>		
Shri Somaramji Kantilal Choudhary 24/2, Bharathi Nagar 4 <sup>th</sup> Ext. Street, Ganapathy, Coimbatore-641 006. [PAN: AKSPC-0789-J]	<b>v.</b>	Income Tax Officer, Non Corporate Ward-2(1) Coimbatore.
<b>(अपीलार्थी/Appellant)</b>		<b>(प्रत्यर्थी/Respondent)</b>
अपीलार्थी की ओर से/ Appellant by	:	Mr.G.Tarun, Advocate
प्रत्यर्थी की ओर से /Respondent by	:	Mr.Chinthapalli Meher Chand, JCIT
सुनवाईकीतारीख/Date of Hearing	:	21.10.2024
घोषणाकीतारीख /Date of Pronouncement	:	23.10.2024

### आदेश / ORDER

#### **PER ABY T. VARKEY, JM:**

This is an appeal preferred by the assessee against order of the Ld. Commissioner of Income Tax (Appeals), NFAC Delhi (hereinafter in short "CIT(A)") dated 28.06.2024 for assessment year 2021-22 (hereinafter in short "AY").

2. At the outset, Ld.AR for the assessee pointed out that Ld.CIT(A) has passed ex-parte order without application of mind. Therefore, he prays that an opportunity may be granted before the First Appellate Authority. In this regard, we note that Ld.CIT(A) has issued 5 notices and



:: 2 ::

since assessee didn't respond to three of his notices, the CIT(A) passed ex-parte order *qua*, the assessee. It is also noted that assessee has filed statement of facts and his submissions which the CIT(A) has reproduced from page 2 to 5 of his order. Despite assessee filed statement of facts before him, the Ld.CIT(A) has not bothered to decide grounds of appeal raised by the assessee in accordance with sub-section (6) of section 250 of the Act. It is also noted that Ld.CIT(A) has passed cryptic order without giving any reasons for dismissal of the appeal. In such a scenario, we are constraint to set aside the impugned order back to the file of the Ld.CIT(A) with a direction to dispose of the grounds appeal afresh in accordance with provisions of law. The assessee is directed to file all the relevant documents and written submissions in support of his claim before the CIT(A).

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

**Sd/-**  
**(अमिताभ शुक्ला)**  
**(AMITABH SHUKLA)**

लेखा सदस्य/**ACCOUNTANT MEMBER**

चेन्नई/Chennai,

दिनांक/Dated:23<sup>rd</sup> October, 2024.

**DS**

**आदेश की प्रतिलिपि अग्रेषित/Copy to:**

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT,Coimbatore
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF

**Sd/-**  
**(एबी टी. वर्की)**  
**(ABY T. VARKEY)**

न्यायिक सदस्य/**JUDICIAL MEMBER**