

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

श्री महावीर सिंह, उपाध्यक्ष एवं श्री जगदीश, लेखा सदस्य के समक्ष  
**BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT AND  
SHRI JAGADISH, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.: **2191/CHNY/2024**

निर्धारण वर्ष/Assessment Year: 2016-17

**M/s. K K Apparels,**  
139, Kumaran Colony,  
4<sup>th</sup> Street, Vadapalani,  
Chennai – 600 026.

**The Income Tax Officer,**  
Vs. Non-Corporate Ward-1(2),  
Chennai.

**PAN: AAEFK 0655R**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Shri H. Yeswanthkumar, C.A.  
प्रत्यर्थी की ओर से/Respondent by : Smt. R. Anita, Addl.CIT

सुनवाई की तारीख/Date of Hearing : 22.10.2024  
घोषणा की तारीख/Date of Pronouncement : 22.10.2024

**आदेश / O R D E R**

**PER MAHAVIR SINGH, VICE PRESIDENT:**

This appeal by the assessee is arising out of the order of the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC) in Order Nos.ITBA/NFAC/S/250/2024-25/1066120472(1) dated 27.06.2024. The assessment was framed by the Income Tax Officer, Non-Corporate Ward 1(4), Chennai u/s.143(3) of the Income Tax Act, 1961 (hereinafter the 'Act') for the assessment year 2016-17 vide order date 24.12.2018.

2. At the outset, the Id.AR for the assessee drew our attention to the first five grounds, which read as under:-

*1. For that the order of the Commissioner of Income Tax (Appeals) is contrary to law, facts and circumstances of the case and is opposed to the principles of natural justice, equity and fair play.*

*2. For that the Commissioner of Income Tax (Appeals) failed to appreciate that the order of the Assessing Officer is without jurisdiction.*

*Exparte Dismissal of Appeal*

*3. For that the Commissioner of Income Tax (Appeals) erred in disposing off the appeal exparte.*

*4. For that the Commissioner of Income Tax (Appeals) failed to appreciate that the appellant could have derived no benefit by not filing replies / submissions to the notices served on the appellant.*

*5. For that the appellant had reasonable cause for not complying with the notices issued by the Commissioner of Income Tax (Appeals).*

3. The Id.AR for the assessee stated that the order of CIT(A) is totally ex-parte and simpliciter for non-prosecution. When the Id.AR was shown the order of CIT(A) that the CIT(A) has deliberated on merits, he pointed out that the CIT(A) has only gone through the submissions of assessee and just reproduced the submissions and negated. It was pointed out to Id.AR that when assessee has allowed 11 opportunities, why he has not filed complete details, he only requested that one more opportunity be given to him in the interest of natural justice. We noted that on merits only the CIT(A) has confirmed the issue of addition of commission income of Rs.49,41,879/- and CIT(A) has practically allowed seven opportunities because first four opportunities are during Covid

period. Admittedly, the assessee has not complied with and it seems a non-cooperative assessee. But, in the interest of justice and fair play and to bring all the facts on record, we are inclined to set aside the order of CIT(A) and remand this matter back to his file for fresh adjudication subject to a cost of Rs.25,000/- (Rupees twenty five thousand only) to be paid to the Tamil Nadu State Legal Services Authority at Hon'ble High Court of Madras by the assessee within a month's time from the date of receipt of this order. The assessee will pay this cost and produce the receipt before the CIT(A). In term of the above, the matter is remanded back to the file of CIT(A) for fresh adjudication after allowing reasonable opportunity of being heard to the assessee. Accordingly, the appeal of the assessee is allowed for statistical purposes.

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

Order pronounced in the open court at the time of hearing on 22<sup>nd</sup> October, 2024 at Chennai.

Sd/-

(जगदीश)

**(JAGADISH)**

लेखा सदस्य/ACCOUNTANT MEMBER

चेन्नई/Chennai,

दिनांक/Dated, the 22<sup>nd</sup> October, 2024

Sd/-

(महावीर सिंह)

**(MAHAVIR SINGH)**

उपाध्यक्ष /VICE PRESIDENT

**RSR**

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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