

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

श्री एबी टी. वर्की, न्यायिक सदस्य एवं
श्री एस. आर. रघुनाथा, लेखा सदस्य के समक्ष

**BEFORE SHRI ABY T. VARKEY, JUDICIAL MEMBER AND
SHRI S.R.RAGHUNATHA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.1307/Chny/2024
निर्धारण वर्ष/Assessment Year: 2015-16

Nandanvan Seamless – Developers LLP, No.94, MC Road, Old Washermenpet, Chennai-600 021.	v.	The ACIT, NCC-5(1), Chennai.
[PAN: AALFN 9667 R]		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)
अपीलार्थी की ओर से/ Appellant by	:	Mr. H. Yeshwanth Kumar, CA
प्रत्यर्थी की ओर से /Respondent by	:	Mr. Nilay Baran Som, CIT
सुनवाईकीतारीख/Date of Hearing	:	06.08.2024
घोषणाकीतारीख /Date of Pronouncement	:	09.10.2024

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 15.03.2024 for the Assessment Year (hereinafter in short "AY") 2015-16.

2. At the outset, the Ld.AR of the assessee pointed out that this is an ex parte order passed by the Ld.CIT(A) and therefore, there is a violation of natural justice and therefore, prayed that one more opportunity may be granted to the assessee. After perusal of the impugned order, we find



:: 2 ::

that the Ld.CIT(A) has passed an ex parte order qua assessee; and in this regard, it is noted that the Ld.CIT(A) had issued notices on 'four' occasions (07.12.2023, 29.01.2024, 19.02.2024 & 05.03.2024) and finding no response, has passed the impugned order. The Ld.AR explained the reason for the assessee's non-appearance before Ld CIT(A) along with an affidavit and stated that his [*Shri Vishal Surana the Designated partner of assessee-LLP*] mother being Smt. Snehlata Surana Jain was getting sainthood (*Diksha ascetic journey-monastic life/spiritual detaching themselves from earth/World*); and for that holy ceremony he was engaged in the preparation at Veeratyan, Rajgir, Bihar; and therefore, prays that one more opportunity may be granted to the assessee. In this context, we note that the assessee had approached the Hon'ble Madras High Court in WP No.7800 of 2022 and the Hon'ble Court had passed an order on 05.09.2023 directing the First Appellate Authority to dispose off the assessee's appeal within six months from the date of receipt of copy of the order of the Hon'ble High Court and therefore, the Ld.CIT(A) finding no response from the assessee (supra) had no other alternative but to pass the impugned order. Therefore, the First Appellate Authority can't be faulted for passing the order within the time limit set by the Hon'ble High Court. However, since the assessee himself has raised Ground No.1, wherein, he assails the action of the Ld.CIT(A) for violation of natural justice and filed affidavit for non-appearance before the



:: 3 ::

Ld.CIT(A) as noted (supra), for the ends of justice and fair play, we give one more opportunity to the assessee and set aside the impugned order of the Ld.CIT(A) and restore the appeal back to the file of the Ld.CIT(A) with a direction to adjudicate the grounds of appeal raised by the assessee in accordance to law; and the assessee is directed to file relevant documents/written submissions to substantiate its grounds of appeal and the Ld.CIT(A) to pass speaking order after hearing the assessee.

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

Order pronounced on the 09th day of October, 2024, in Chennai.

Sd/-

(एस. आर. रघुनाथा)

(S.R.RAGHUNATHA)

लेखा सदस्य/**ACCOUNTANT MEMBER**

Sd/-

(एबी टी. वर्की)

(ABY T. VARKEY)

न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai,

दिनांक/Dated: 09th October, 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