

आयकर अपीलिय अधिकरण, 'ए' न्यायपीठ, चेन्नई।  
**IN THE INCOME TAX APPELLATE TRIBUNAL  
'A' 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.1522/Chny/2024  
निर्धारण वर्ष/Assessment Year: 2018-19

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| Tamilnadu Golf Federation,<br>334, Anna Salai Nandanam,<br>Chennai-600 015. | v. | The Assistant Director<br>(Exemptions),<br>Chennai. |
| [PAN: AAATT 2341 K]   |    |   |
| (अपीलार्थी/Appellant)   |    | (प्रत्यर्थी/Respondent)                             |
| अपीलार्थी की ओर से/ Appellant by  | :  | Mr.V. Ravichandran, CA                              |
| प्रत्यर्थी की ओर से /Respondent by  | :  | Dr. Samuel Pitta, JCIT                              |
| सुनवाईकीतारीख/Date of Hearing   | :  | 20.08.2024  |
| घोषणाकीतारीख /Date of Pronouncement   | :  | 09.10.2024  |

**आदेश / ORDER**

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

This is an appeal preferred by the assessee Tamil Nadu Golf Federation against the order of the Learned Commissioner of Income Tax (Appeals)/NFAC, (hereinafter in short "the Ld.CIT(A)"), Delhi, dated 30.03.2024 for the Assessment Year (hereinafter in short "AY") 2018-19.



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**2.** At the outset, the Ld.AR of the assessee pointed out that the Ld.CIT(A) has passed an ex parte order qua assessee without going into the merits of the grounds of appeal that has been raised by the assessee. According to the Ld.AR, since assessee Tamil Nadu Golf Federation didn't receive the notice of hearing issued to it, they couldn't present their case before the Ld.CIT(A). Therefore, it was prayed that one more opportunity may be granted to the assessee before the Ld.CIT(A).

**3.** Per contra, the Ld.DR doesn't want us to give one more innings to the assessee.

**4.** Aggrieved, the assessee is in appeal before this Tribunal.

**5.** We have heard both the parties and perused the material available on record. We note that the assessee Tamil Nadu Golf Federation is a society enjoying registration u/s.12AA of the Income Tax Act, 1961 (hereinafter in short "the Act") from 2003 onwards and claimed to be availing exemption u/s.11 of the Act for all the assessment years. The assessee e-filed its return of income on 29.09.2018 admitting 'NIL' income which was selected for scrutiny through CASS and the AO computed total income at Rs.3,21,54,355/- by order dated 19.04.2021 u/s.143(3) read with section 144B of the Act. Aggrieved, the assessee preferred an appeal before the Ld.CIT(A) who was pleased to dismiss it on the ground that the assessee failed to respond to three of his notices



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issued on 29.01.2024, 19.02.2024 & 05.03.2024. Therefore, he was pleased to dismiss the appeal of the assessee ex-parte qua assessee by passing impugned order. According to the assessee, it didn't receive any notices of hearing and therefore, couldn't file written submission / relevant documents before the NFAC. According to the Ld.AR, non-appearance /participation was not deliberate and there was violation of natural justice, because, the Ld.CIT(A) has passed the impugned order without hearing the assessee and without going into the merits of the grounds of appeal raised by it. Be that as it may, we find that the Ld.CIT(A) has not passed the order in accordance to sub-section (6) of sec.250 of the Act, which he was duty bound to do. It should be borne in mind that if an assessee is aggrieved by the action of the AO, then he has a statutory right to prefer an appeal before the First Appellate Authority/Ld.CIT(A) and if the Ld.CIT(A) doesn't give proper opportunity of hearing to the assessee, then such statutory right would be rendered meaningless and would be illusory. In the light of the above discussion, we deem it fit to 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 in accordance to law after hearing the assessee. The Ld.AR undertakes to file written submissions/relevant documents to substantiate the grounds of appeal raised before the First Appellate Authority. The Ld.CIT(A) to hear the assessee and adjudicate



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Tamilnadu Golf Federation

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the grounds of appeal raised by the assessee in accordance to law and to pass speaking order.

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

Order pronounced on the 09<sup>th</sup> day of October, 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**

चेन्नई/Chennai,

दिनांक/Dated: 09<sup>th</sup> October, 2024.

**TLN, Sr.PS**

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

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