

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 Nos.1939 to 1941/Chny/2024
निर्धारण वर्ष/Assessment Years: 2018-19 to 2020-21

Mrs. S. Kalpana, No.1, Kumaravadi, Kumaravadi Post, Manapparai, Trichy District-621 302.	v.	The DCIT, Central Circle-2, Tiruchirappalli.
[PAN: BSCP 6701 P]		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)
अपीलार्थी की ओर से/ Appellant by	:	Mr. R. Venkatesh, FCA
प्रत्यर्थी की ओर से /Respondent by	:	Ms. R. Anita, Addl.CIT
सुनवाईकीतारीख/Date of Hearing	:	24.09.2024
घोषणाकीतारीख /Date of Pronouncement	:	13.11.2024

आदेश / ORDER

PER ABY T. VARKEY, JM:

These are appeals preferred by the assessee against the order of the Learned Commissioner of Income Tax (Appeals), (hereinafter in short 'the Ld.CIT(A)'), Chennai-19, dated 28.05.2024 for the Assessment Years (hereinafter in short 'AY') 2018-19 to 2020-21.

2. At the outset, the Ld.AR of the assessee brought to our notice that pursuant to the notice of hearing dated 26.04.2024 from the Office of the



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Ld.CIT(A), the assessee filed her reply dated 02.05.2024 seeking adjournment and had filed her written submissions before the Ld.CIT(A) on 22.05.2024 online vide Acknowledgment No.232684701220524 prior to passing of the impugned order on 28.05.2024. However, the Ld.CIT(A) has not considered the written submissions uploaded on 22.05.2024 and hurriedly passed the impugned order on 28.05.2024 which action of the Ld.CIT(A) was assailed to be in violation of natural justice.

3. Having gone through the impugned orders of the Ld.CIT(A), we note that the Ld.CIT(A) has passed the impugned orders on the ground that the assessee has not responded to his notices issued on several dates to the assessee. However, it is noted that the Ld.CIT(A) has not made any whisper about the written submission uploaded by the assessee on 22.05.2024 (supra) before passing the impugned order on 28.05.2024; and has passed the impugned order without considering the contents of the same, which action of the Ld.CIT(A) can't be countenanced being violative of natural justice. Therefore, we set aside the impugned orders of the Ld.CIT(A) and restore them back to his file with a direction to decide the grounds of appeal in accordance with sub-section (6) of section 250 of the Income Tax Act, 1961 after considering the written submissions filed by the assessee on 22.05.2024 online as noted supra; and if assessee desires to be heard, the Ld.CIT(A) to



ITA Nos.1939 to 1941/Chny/2024
(AYs 2018-19 to 2020-21)
S. Kalpana

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adjudicate the grounds of appeal after hearing the assessee in accordance to law by passing a speaking order.

4. In the result, appeals filed by the assessee are allowed for statistical purposes.

Order pronounced on the 13th day of November, 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: 13th November, 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