

आयकर अपीलिय अधिकरण, 'बी' न्यायपीठ, चेन्नई।
**IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH: CHENNAI**

श्री एबी टी. वर्की, न्यायिक सदस्य एवं
श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष

**BEFORE SHRI ABY T. VARKEY, JUDICIAL MEMBER AND
SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA Nos.1922 to 1924/Chny/2024
निर्धारण वर्ष/**Assessment Years: 2016-17 to 2018-19**

Dr. (Mrs.) M. Inbamani, No.29, Thirukural Main Road, Sri Sakthi Nagar, Annanur, Chennai-600 109.	v.	The ITO, NCW-7(3), Chennai.
[PAN: AAIPM 4625 K]		
(अपीलार्थी/ Appellant)		(प्रत्यर्थी/ Respondent)
अपीलार्थी की ओर से/ Appellant by	:	Mr.N. Quadir Huseyn, Adv.
प्रत्यर्थी की ओर से /Respondent by	:	Ms. Gowthami Manivasagam, JCIT
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)/NFAC, (hereinafter in short 'the Ld.CIT(A)'), Delhi, dated 20.05.2024 for the Assessment Years (hereinafter in short 'AY') 2016-17 to 2018-19.

2. At the outset, the Ld.AR of the assessee brought to our notice that the Ld.CIT(A) and the AO has passed *ex parte* orders and therefore, he



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submitted that there is gross violation of natural justice; and since, the AO has not given proper opportunity to the assessee before passing the assessment order, citing the decision of the Hon'ble Supreme Court in the case of TIN Box Co. v. CIT reported in [2001] 249 ITR 216 (SC), pleaded that the assessment may be restored back to the file of the AO for de novo assessment.

3. Per contra, the Ld.DR submitted that cost may be imposed on the assessee and the assessee should be directed to be diligent and participate in the assessment proceedings.

4. We have heard both the parties and perused the material available on record. We note that the Ld.CIT(A) has passed an ex parte order without hearing the assessee and the AO has also passed an ex parte order. According to the Ld.AR, the assessee didn't receive the notices since the registered e-mail IDs was not that of the assessee, but that of the erstwhile ITP. The ITP being not techno-savvy/conversant with the digital communications, wasn't able to open/respond to the notices digitally communicated/issued by both the authorities which led to passing of the impugned order as well as the Assessment Order passed ex parte qua assessee. Since the assessee was not heard before the assessment was framed, there is violation of natural justice and therefore, relying on the decision of the Hon'ble Supreme Court in the



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case of TIN Box Co. (supra), we are inclined to set aside the impugned order of the Ld.CIT(A) and restore back the assessment to the file of the AO with a direction to frame the assessment de novo after hearing the assessee. Since there is negligence on the part of the assessee, cost of Rs.5,000/- is imposed which the assessee should remit to the State Legal Aid Authority, Hon'ble Madras High Court, and produce necessary proof of depositing of the same before the AO and thereafter, the AO to frame the de novo assessment after hearing the assessee in accordance to law. The assessee is directed to be diligent and participate in the assessment proceedings by giving correct registered e-mail IDs and file written submissions/relevant documents before the AO and the AO to frame assessment in accordance to law after hearing the assessee in respect of all the captioned assessment years.

5. 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/-

(अमिताभ शुक्ला)

(AMITABH SHUKLA)

लेखा सदस्य/**ACCOUNTANT MEMBER**

चेन्नई/Chennai,

दिनांक/Dated: 13th November, 2024.

TLN, Sr.PS

Sd/-

(एबी टी. वर्की)

(ABY T. VARKEY)

न्यायिक सदस्य/**JUDICIAL MEMBER**



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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