

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

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

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

आयकर अपील सं./ITA Nos.1379 & 1380/Chny/2024
निर्धारणवर्ष/Assessment Years: 2011-12 & 2012-13

Mr. Seeralan Ravi, 7/3, II Floor, Subbarayan Street, Shenoy Nagar, Chennai-600 030.	v.	The ACIT, NCC-10(1), Chennai.
[PAN: AFSPR 7156 P]		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)
अपीलार्थी की ओर से/ Appellant by	:	Mr.Rajesh Samdaria, FCA
प्रत्यर्थी की ओर से /Respondent by	:	Mr.P. Krishna Kumar, JCIT
सुनवाईकीतारीख/Date of Hearing	:	09.09.2024
घोषणाकीतारीख /Date of Pronouncement	:	14.11.2024

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, both dated 06.11.2023 for the Assessment Years (hereinafter in short "AY") 2011-12 & 2012-13.

2. At the outset, it is noted that there is a delay of '156' days in filing of this appeal and assessee has filed condonation petition stating that he is Proprietor of M/s shell credit management services, which is



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primarily engaged as a collection agent of SBI cards HDFC and payment services limited. And the nature of work involves dealing with various staff wherein there are 650 employees, collection personals dealing with statutory authorities etc. which is quite laborious task and not so organized business and also due to dispute between common purchasers for property, he could not get hold of the copy of sale deed required for the purpose of filing the appeal to tribunal due to which he had been lacking on the compliance part before the Income Tax department. Therefore, appeal could not be filed. Having perused the affidavit, we are satisfied that there is reasonable cause for delay. So, we condone the delay and proceed to adjudicate the appeal.

3. The Ld.AR of the assessee submitted that the Ld.CIT(A) has passed an ex parte order qua assessee without giving proper opportunity to the assessee. According to the Ld.AR, even Assessment Order was passed on 26.12.2018 without giving adequate opportunity to the assessee by passing best judgment assessment u/s.144 of the Income Tax Act, 1961 (hereinafter in short 'the Act') (ex parte). According to the assessee, the AO issued only one notice i.e. on 03.12.2018 u/s.143(2) of the Act, which the assessee didn't receive. Thereafter, the AO didn't issue any notice and passed the best judgment assessment u/s.144 of the Act on 26.12.2018 for both AY's. The assessee pleads for one more opportunity



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before AO on the ground that he didn't get proper opportunity before AO by relying on the decision of the Hon'ble Supreme Court in the case of TIN Box Co. v. CIT reported in [2001] 249 ITR 216 (SC). We note that Ld CIT(A) has passed an exparte order, without adjudicating the grounds of appeal raised by assessee. Be that as it may. We also note that AO has passed an exparte order/ best judgment assessment u/s.144 of the Act, without hearing the assessee. Therefore, for the ends of justice and fair play, we set aside the impugned orders of the Ld.CIT(A) and restore the assessments back to the file of the AO with a direction to frame assessments de novo after hearing the assessee. The assessee is directed to file written submissions and relevant documents to substantiate its claim and the AO to frame assessments for both AY's after hearing the assessee.

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

Order pronounced on the 14th day of November, 2024, in Chennai.

Sd/-

(जगदीश)

(JAGADISH)

लेखा सदस्य/**ACCOUNTANT MEMBER**

चेन्नई/Chennai,

दिनांक/Dated: 14th November, 2024.

TLN, Sr.PS

Sd/-

(एबी टी. वर्की)

(ABY T. VARKEY)

न्यायिक सदस्य/**JUDICIAL MEMBER**



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Mr. Seeralan Ravi

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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