

आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL 'D' 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 No.2250/Chny/2024
निर्धारण वर्ष/**Assessment Year: 2017-18**

Mr. M. Kathiresan,
No. 69, Navalar Nagar, S.S. Colony,
Madurai 625 016, Tamil Nadu.
[PAN: AEDPK0410R]

Vs. The Assistant Commissioner of
Income Tax,
Non Corporate Circle -2,
Madurai.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by : Mr. Shrenik Chordia, C.A.
प्रत्यर्थी की ओर से /Respondent by : Mr.Chinthapalli Meher Chand, JCIT
सुनवाईकीतारीख/Date of Hearing : 22.10.2024
घोषणाकीतारीख /Date of Pronouncement : 18.11.2024

आदेश / ORDER

PER ABY T. VARKEY, JM:

This is an appeal preferred by the assessee against order of the Ld. Commissioner of Income Tax (Appeals), NFAC Delhi (hereinafter in short "CIT(A)") dated 26.06.2024 for assessment year 2021-22 (hereinafter in short "AY").

2. At the outset, Ld.AR for the assessee pointed out that Ld.CIT(A) has passed an ex-parte order. According to the Ld. AR, the assessee did not receive last two notices sent on 12.06.2024 and 20.06.2024 and therefore, the assessee was unable to file/upload details/ response to the notices of the Ld. CIT(A). According to the Ld. AR, due to technical glitches, the assessee did not receive the notice and could not file requisite/relevant documents. According to the Ld.



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AR, since it is an exparte order without hearing the assessee, there is per-se violation of natural justice and therefore, he prayed for one more opportunity before the Ld. CIT(A).

3. Per contra, the Ld. DR does not want us to give one more innings to the assessee.

4. Be that as it may, the impugned order of the Ld. CIT(A) is an exparte order and without hearing the assessee. Therefore, there is per-se violation of natural justice. In such scenario, for the interest of justice and fair play, we are inclined to set aside the impugned order of the Ld. CIT(A) and restore the appeal back to the Ld. CIT(A) with a direction to adjudicate the grounds of appeal in accordance with sub-section (6) of section 250 of the Income Tax Act, 1961 (herein after the "Act"). The Ld. AR has undertaken to file relevant documents/written submissions to substantiate the grounds of appeal. And, the Ld. CIT(A) is directed to pass reasoned order on the grounds of appeal raised after hearing the assessee.

5. In the result, appeal of the assessee is allowed for statistical purposes.

Order pronounced on 18th November, 2024 at Chennai.

Sd/-
(अमिताभ शुक्ला)
(AMITABH SHUKLA)
लेखा सदस्य/**ACCOUNTANT MEMBER**

Sd/-
(एबी टी. वर्की)
(ABY T. VARKEY)
न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai,
दिनांक/Dated: 18th November, 2024.
Vm/-



ITA No.2250/Chny/2024 (AY 2017-18)
Mr. M. Kathiresan

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आदेश की प्रतिलिपि अग्रेषित / Copy to:

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