

अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई
**IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH, CHENNAI**

श्री जॉर्ज जॉर्ज के, उपाध्यक्ष एवं श्री एस.आर.रघुनाथा, लेखा सदस्य के समक्ष

**BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT AND
SHRI S.R. RAGHUNATHA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.: 2385/CHNY/2024

निर्धारण वर्ष/Assessment Year: 2012-13

Shri Kandasamy Ramesh,
New No.22, Old No.4/48,
Periyakalipalayam,
Nerur, Karur – 639 004.

The Income Tax Officer,
Vs. Ward-1,
Karur.

PAN: AKIPR 8692P

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by

: Shri S. Sridhar, Advocate

प्रत्यर्थी की ओर से/Respondent by

: Shri Shiva Srinivas, Addl.CIT

सुनवाई की तारीख/Date of Hearing

: 21.11.2024

घोषणा की तारीख/Date of Pronouncement

: 21.11.2024

आदेश /O R D E R

PER GEORGE GEORGE K, VICE PRESIDENT:

This appeal at the instance of the assessee is directed against CIT(A)'s order dated 29.08.2024, passed under section 250 of the Income Tax Act, 1961 (hereinafter called 'the Act'). The relevant Assessment Year is 2012-13.

2. At the very outset, we notice that the CIT(A) has passed an ex-parte order. The reason for passing an ex-parte order was that

the assessee did not respond to any of the notices issued from the office of the First Appellate Authority for furnishing submissions / evidence/reconciliation statement in support of his case. It was submitted by the Id.AR that assessee had filed an adjournment application for the last notice issued from the Office of the CIT(A) and CIT(A) without taking note of the same, passed ex-parte order. Further, the Id.AR submitted that the re-assessment order passed by the AO is also ex-parte. The Id.AR submitted that the notices issued by the AO were during Covid period, which was not received by the assessee, since he was not in station during that period. It was submitted that assessee had received the final show-cause notice issued on 27.09.2021 asking to file reply on or before 29.09.2021, which could not be filed within two days time resulting in passing of re-assessment order ex-parte. The Id.AR submitted that in the interest of justice and equity, one more opportunity may be provided to the assessee to represent his case before the CIT(A).

4. The Id.DR supported the orders of the AO and the CIT(A).

5. We have heard the rival submissions and perused the material on record. The Office of the CIT(A) had issued five notices directing the assessee to file written submissions. Since there was no response by the assessee to the notices issued, the CIT(A) passed

ex-parte order. It is the claim of the assessee that assessee had submitted adjournment application for one of the notices served which was not taken note by the CIT(A). It is also noticed that the re-assessment order passed by the AO was also ex-parte. It is the claim of the assessee that due to Covid, he was not in station and unaware of the notices issued by the AO. In the interest of justice and equity, we are of the view that assessee ought to be provided with one more opportunity to represent his case. Since the re-assessment order passed by the AO is also ex-parte, we deem it appropriate to restore the matter to the file of the AO and accordingly, we do so. The AO is directed to afford a reasonable opportunity to the assessee of being heard in the matter. The assessee is directed to co-operate with the Revenue and shall not seek unnecessary adjournment. It is ordered accordingly.

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

Order pronounced in the open court on 21st November, 2024 at Chennai.

Sd/-
(एस.आर. रघुनाथा)
(S.R. RAGHUNATHA)
लेखा सदस्य/ACCOUNTANT MEMBER

Sd/-
(जॉर्ज जॉर्ज के)
(GEORGE GEORGE K)
उपाध्यक्ष /VICE PRESIDENT

चेन्नई/Chennai,
दिनांक/Dated, the 21st November, 2024

RSR

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त /CIT, Madurai
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF.