

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 No.1988/Chny/2024  
निर्धारण वर्ष/Assessment Year: 2020-21

Mohandoss Jayaprakash, No.58/1/D, Gundur Mada Koil Street, Chengalpattu-603 002. Kanchipuram District.	v.	The ITO, NCW-22(1), Chennai.
[PAN: AJFPJ 4523 R]		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)
अपीलार्थी की ओर से/ Appellant by	:	Mr.N. Devendiran (ITP) for Mr. Meenakshi Sundaram, ITP
प्रत्यर्थी की ओर से /Respondent by	:	Ms. R. Anita, Addl.CIT
सुनवाईकीतारीख/Date of Hearing	:	24.09.2024
घोषणाकीतारीख /Date of Pronouncement	:	04.12.2024

**आदेश / ORDER**

**PER ABY T. VARKEY, JM:**

This is an appeal 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 11.03.2024 for the Assessment Year (hereinafter in short "AY") 2020-21.

2. At the outset, it is noted that the appeal has been filed after delay of '74' days and the assessee has filed an affidavit explaining the delay. Having gone through the contents of the affidavit, we are satisfied that



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there is sufficient cause for the delay. Therefore, we condone the delay and proceed to adjudicate the grounds of appeal raised by the assessee.

**3.** At the outset, the Ld.AR of the assessee brought to our notice that the Ld.CIT(A) has passed the impugned order ex parte qua assessee for the reasons that the assessee didn't respond to his '5' notices. The Ld.AR pointed out that the assessee was seriously ill; and so, was bed ridden and was under constant medical treatment which prevented him from accessing the computer which resulted in him being not aware of the notices issued by Tax Authorities. Be that as it may, we note that the Ld.CIT(A) has not adjudicated the grounds of appeal in accordance with sub-section (6) of section 250 of the Income Tax Act, 1961 and therefore, we are inclined to set aside the impugned order of the Ld.CIT(A) and restore the appeal back to his file for adjudication of grounds of appeal in accordance to law after hearing the assessee. The AO has undertaken to file written submissions/relevant documents to substantiate the grounds of appeal raised in the appeal.

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

Order pronounced on the 04<sup>th</sup> day of December, 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



ITA No.1988/Chny/2024 (AY 2020-21)  
Mohandoss Jayaprakash

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चेन्नई/Chennai,  
दिनांक/Dated: 04<sup>th</sup> December, 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