

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.2000/Chny/2024
निर्धारण वर्ष/Assessment Year: 2019-20

Janagi, W/o Mahendran, No.5/194, Kattuvalavu, Jagir Kamanaickenpatty, Salem-636 302.	v.	The ITO, Ward-1(6), Salem.
[PAN: FDBPM 6521 B]		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)
अपीलार्थी की ओर से/ Appellant by	:	Mr.Akash, Advocate for Mr.G. Bashar, Advocate
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 30.06.2024 for the Assessment Year (hereinafter in short "AY") 2019-20.

2. At the outset, the Ld.AR of the assessee pointed out that the Ld.CIT(A) has passed an ex parte order qua assessee. In this regard, it is noted that the Ld.CIT(A) has issued notices on four occasions and finding



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that the assessee didn't respond has dismissed the appeal ex parte qua assessee without adjudicating the merits of the grounds of appeal raised by the assessee.

3. The Ld.AR submitted that the notices were sent to the wrong e-mail ID which prevented the assessee from responding. Be that as it may, the Ld.CIT(A) has not decided the grounds of appeal raised by the assessee as stipulated by sub-section (6) of section 250 of the Income Tax Act, 1961. Therefore, we are inclined to set aside the impugned order of the Ld.CIT(A) and restore the appeal back to his file with a direction to decide the appeal in accordance to law after hearing the assessee and the assessee is directed to file written submissions/relevant documents to support its grounds of appeal and to bring to the Ld.CIT(A)'s notice, the correct e-mail ID to which the notices need to be sent in future. The Ld.CIT(A) is directed to pass speaking order after hearing the assessee.

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

Order pronounced on the 04th 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.2000/Chny/2024 (AY 2019-20)
Janagi

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चेन्नई/Chennai,
दिनांक/Dated: 04th 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