

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.1953/Chny/2024  
निर्धारण वर्ष/Assessment Year: 2018-19

Sri Selvalakshmi Feeds & Farms, 171, Alankattupudur, Athapur Village, Thengalpalayam PO, Rasipuram Taluk, Namakkal-636 301.	v.	The ITO, Ward-2, Namakkal.
[PAN: ABFFS 5195 L]		
<b>(अपीलार्थी/Appellant)</b>		<b>(प्रत्यर्थी/Respondent)</b>
अपीलार्थी की ओर से/ Appellant by	:	Mr.G. Tarun, 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 13.06.2024 for the Assessment Year (hereinafter in short "AY") 2018-19.

2. The main grievance of the assessee is against the action of the Ld.CIT(A) /AO passing an ex parte order without going into the merits of the grounds of appeal raised by the assessee.



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**3.** Having gone through the impugned order of the Ld.CIT(A)/NFAC, we note that the Ld.CIT(A) has passed an ex parte order finding that there was no response from the assessee even though the matter was fixed twice on 13.02.2024 & 26.02.2024. The Ld.AR submitted that the assessee didn't receive the two notices as referred to by the Ld.CIT(A) in the impugned order. Be that as it may, it is noted 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. 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 grounds of appeal in accordance to law by passing a speaking order. The Ld.AR of the assessee has undertaken that he will furnish the correct e-mail ID and would file the written submissions/relevant documents supporting the grounds of appeal raised by him and the Ld.CIT(A) to pass order in accordance to law after hearing the assessee.

**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.1953/Chny/2024 (AY 2018-19)  
Sri Selvalakshmi Feeds & Farms

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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