

आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई।  
**IN THE INCOME TAX APPELLATE TRIBUNAL 'D' BENCH: CHENNAI**  
श्री एबी टी. वर्की, न्यायिक सदस्य एवं श्री अमितभ शुक्ल लेखासदस्य के समक्ष  
**BEFORE SHRI ABY T. VARKEY, JUDICIAL MEMBER AND**  
**SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.2263/Chny/2024  
निर्धारण वर्ष/**Assessment Year: 2017-18**

Mr. Dhakshinamurthy Rajendran,  
8C, VBM Street, Dharnampet,  
Gudiyattam 632 602, Tamil Nadu.

Vs. The Income Tax Officer,  
Ward - 2,  
Tiruvannamalai.

**[PAN: AACPR1922N]**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by : Ms. Jharna B. Harilal, C.A.  
प्रत्यर्थी की ओर से /Respondent by : Mr. Chinthapalli Meher Chand, JCIT  
सुनवाईकीतारीख/Date of Hearing : 22.10.2024  
घोषणाकीतारीख /Date of Pronouncement : 06.12.2024

**आदेश / ORDER**

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

This is an appeal preferred by the assessee against the order of the Ld. Commissioner of Income Tax (Appeals), NFAC Delhi (hereinafter in short "CIT(A)") dated 03.01.2024 for assessment year 2017-18 (hereinafter in short "AY").

2. At the outset, we note that this appeal was filed with a delay of 177 days. On perusal of the petition filed for condonation of delay in the form of an affidavit, submissions of the Ld. AR and Ld. DR, we find the reasons explained by the assessee are bonafide, which prevented him in filing the



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appeal in time. Thus, the delay of 177 days in filing the appeal is condoned and admits the appeal for adjudication.

3. At the outset, Ld.AR for the assessee pointed out that Ld.CIT(A) has passed ex-parte order without going into merits of grounds raised by the assessee and therefore, he prayed that one more opportunity before the first appellate authority may be granted.

4. Per contra, the Id. DR does not want to give one more innings to the assessee.

5. Having heard both the parties and after perusal of the impugned order of the Ld. CIT(A), we find that the impugned order passed by the Ld. CIT(A) is an exparte order without hearing the assessee and without going into the merits of the case. Hence, we do not countenance such an action of the Ld. CIT(A) being in violation of natural justice and therefore, we are inclined to set aside the impugned order of the Ld. CIT(A) and restore back to the Ld. CIT(A) this appeal 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 "Act"]. The Ld. AR has undertaken to file relevant documents to substantiate the grounds of appeal. Thus, the Ld. CIT(A) is



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Mr. Dhakshinamurthy Rajendran

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directed to pass reasoned order on the grounds of appeal raised after hearing the assessee.

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

Order pronounced on 06<sup>th</sup> December, 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: 06<sup>th</sup> December, 2024.

आदेश की प्रतिलिपि □ ग्रेषित/Copy to:

1. □ पीलर्षी/Appellant,
2. प्रत्यर्षी/ Respondent,
3. आयकर आयुक्त/CIT, Chennai/Madurai/Coimbatore/Salem
4. विभर्षीय प्रतिनिधि/DR &
5. गार्ड फार्डल/GF.