

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 Nos.2289 and 2290/Chny/2024  
निर्धारण वर्ष/**Assessment Years: 2015-16 & 2016-17**

Kamaraj Govindaswamy Arun Raj,  
No. 100, Lakshmipuram, Pillaiyar Koil  
Street, Chromepet, Chennai 600 044.

Vs. The Deputy Commissioner of  
Income Tax,  
Central Circle – 2(3),  
Chennai.

**[PAN: ANCPA2857J]**

(अपीलकर्ता/Appellant)

(प्रत्यर्था/Respondent)

अपीलकर्ता की ओर से/ Appellant by : Mr. N. Kumaresh, C.A.  
प्रत्यर्था की ओर से /Respondent by : Mr. A. Sasikumar, CIT  
सुनवाईकीतारीख/Date of Hearing : 22.10.2024  
घोषणाकीतारीख /Date of Pronouncement : 06.12.2024

**आदेश / ORDER**

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

Both the appeals preferred by the assessee are against different but identical orders of the Ld. Commissioner of Income Tax (Appeals), NFAC Delhi (hereinafter in short "CIT(A)") dated 26.06.2024 for assessment years 2015-16 and 2016-17 (hereinafter in short "AY").

2. We find that the appeal in ITA No. 2289/Chny/2024 was filed with a delay of 4 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 reasonable, which prevented the



assessee in filing the appeal in time. Thus, the delay of 4 days in filing the appeal is condoned and admits the appeal for adjudication.

3. At the outset, Ld. AR of the assessee brought to our notice that the impugned orders for both AY 2015-16 & 2016-17 were passed by the Ld. CIT(A) qua the assessee exparte and that even though the authorized representative of the assessee Shri Ramesh Babu, CA appeared before the Ld. CIT(A), he mistakenly held that the assessee didn't represent the case before him. Therefore, he has inadvertently passed the impugned orders without going into the merits of the grounds of appeal raised by the assessee for both AY 2015-16 & 2016-17. Therefore, the Ld. AR prayed that one more opportunity may be granted before the first appellate authority.

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

5. Having heard both the parties and after perusal of the impugned orders of the Ld. CIT(A), we find that the impugned orders passed by the Ld. CIT(A) are exparte orders without going into the merits of the case. It has been brought to our notice that the assessee's authorized representative Shri Ramesh Babu, CA represented the assessee and



ITA Nos.2289 & 2290/Chny/2024(AY 2015-16 & 2016-17)  
Mr. Kamaraj Govindaswamy Arun Raj

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appeared on his behalf, but Ld. CIT(A) on wrong assumption of fact that assessee failed to appear during the hearing has dismissed the appeals. We do not countenance such an action of the Ld. CIT(A) and therefore, we are inclined to set aside the impugned orders of the Ld. CIT(A) and restore back these appeals to the file of Ld. CIT(A) with a direction to adjudicate the grounds of appeal in accordance with sub-section (6) of section 250 of the Act for both AY 2015-16 & 2016-17. The Ld. AR has undertaken to appear as well as file relevant documents to substantiate the grounds of appeal. And the Ld. CIT(A) to pass reasoned orders on the grounds of appeal raised after hearing the assessee.

6. In the result, both appeals of the assessee are 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.

Vm/-

आदेश की प्रतिलिपि □ ग्रेषित/Copy to:

1. □ पीलार्थी/Appellant,
2. प्रत्यर्थी/ Respondent,
3. आयकर आयुक्त/CIT, Chennai/Madurai/Coimbatore/Salem
4. विभागीय प्रतिनिधि/DR &
5. गार्ड फाईल/GF.