

आयकर अपीलीय अधिकरण 'बी' न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH, CHENNAI

माननीय श्री मनोज कुमार अग्रवाल ,लेखा सदस्य एवं
माननीय श्री मनु कुमार गिरि, न्यायिक सदस्य के समक्ष।
BEFORE HON'BLE SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER
AND HON'BLE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER

आयकरअपील सं./ ITA No.2458/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2012-2013)

Chellappan Chezhian,
No.135/5, KL Block ,
21ATS Street, Block 21,
Kurinjipadi Taluk,
Cuddalore 607 807.

Vs. The Income Tax Officer,
Ward 2,
Cuddalore

[PAN: AFAPC 7991R]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by

: None

प्रत्यर्थी की ओर से /Respondent by

: Shri T.M. Suganthamala, IRS, Addl.CIT.

सुनवाई की तारीख/Date of Hearing

: 10.12.2024

घोषणा की तारीख /Date of Pronouncement

: 11.12.2024

आदेश / ORDER

PER MANU KUMAR GIRI (Judicial Member)

This appeal by the assessee is arising out of the order of the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi in order No.ITBA/NFAC/S/250/2024-25/1057018091 (1) dated 25.07.2024. The assessment was framed by the Income Tax Officer, Ward 2,Cuddalore for the assessment year 2012-13 u/s.144 r.w.s. 147 of the Income Tax Act, 1961 (hereinafter the 'Act'), vide order dated 11.12.2019.

2. We have heard the Departmental Representative and perused the material on record. We found that the Id. CIT(A) has issued notices on four occasions and the assessee did not respond, hence, the Id. CIT(A) has dismissed the appeal ex-parte on the merits of the grounds of appeal raised by the assessee.

3. We are of the considered view that in the interest of justice assessee should be given one more opportunity before Id.CIT(A) to file all relevant evidences/documents to prosecute his case. Therefore, in the light of aforesaid factual position and for the substantial justice, we deem it fit to set aside this appeal to the file of Id.CIT(A) for denovo adjudication of appeal. The Ld.CIT(A) who shall proceed for denovo adjudication of appeal after providing proper opportunity of hearing to the assessee. The assessee is directed to substantiate its case forthwith without any fail, failing which Ld.CIT(A) shall be at liberty to proceed with the appellate proceedings as per law.

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

Order pronounced in the open court on 11th day of December, 2024

Sd/-

(मनोज कुमार अग्रवाल)

(MANOJ KUMAR AGGARWAL)

लेखा सदस्य / ACCOUNTANT MEMBER

चेन्नई Chennai:

दिनांक Dated : 11 -12-2024

KV

आदेश की प्रतिलिपि अग्रेषित /Copy to :

1. अपीलार्थी/Appellant

2. प्रत्यर्थी/Respondent

Chennai/Coimbatore/Madurai/Salem. 4. विभागीयप्रतिनिधि/DR

Sd/-

(मनु कुमार गिरि)

(MANU KUMAR GIRI)

न्यायिक सदस्य / JUDICIAL MEMBER

3. आयकर आयुक्त/CIT,

5. गार्डफाईल/GF