

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**

आयकर अपील सं./ ITA No.2461/Chny/2024  
(निर्धारणवर्ष / Assessment Year: 2017-2018)

Vijayakumar,  
No.40, L Block, Jawahar Nagar,  
Boomianpet,  
Nellithope,  
Puducherry 605 005.

**Vs.** The Income Tax Officer,  
Ward 3,  
Puducherry.

**[PAN: AJVPV 3736G]**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by  
प्रत्यर्थी की ओर से /Respondent by

: Shri. T. Vasudevan, Advocate  
: Ms. T.M. Suganthamala, IRS, Adl. CIT.

सुनवाई की तारीख/Date of Hearing

: 10.12.2024

घोषणा की तारीख /Date of Pronouncement

: 10.12.2024

**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/250/2024-25/1066878417 (1) dated 22.07.2024. The assessment was framed by the The Income Tax Officer, Ward 3, Puducherry for the assessment year 2017-18 u/s.271AAC (1) of the Income Tax Act, 1961 (hereinafter the 'Act'), vide order dated 21.09.2022.

2. At the time of hearing, the Id. Authorized Representative requested for adjournment of appeal, however, the same was not taken on record. We heard

both sides and perused the material on record. We found that the Id. CIT(A) has issued notices on three 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 at the time of hearing on 10<sup>th</sup> day of December, 2024.

Sd/-

(मनोज कुमार अग्रवाल)

**(MANOJ KUMAR AGGARWAL)**

**लेखा सदस्य / ACCOUNTANT MEMBER**

Sd/-

(मनु कुमार गिरि)

**(MANU KUMAR GIRI)**

**न्यायिक सदस्य / JUDICIAL MEMBER**

चेन्नई Chennai:

दिनांक Dated :10-12-2024

KV

आदेश की प्रतिलिपि अग्रेषित /Copy to :

1. अपीलार्थी/Appellant

Chennai/Coimbatore/Madurai/Salem.

2. प्रत्यर्थी/Respondent

4. विभागीयप्रतिनिधि/DR

3. आयकरआयुक्त/CIT,

5. गार्डफाईल/GF