

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH: CHENNAI

श्री यस यस विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष
BEFORE SHRI SS VISWANETHRA RAVI, JUDICIAL MEMBER AND
SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.2429/Chny/2024, निर्धारण वर्ष /Assessment Years: 2018-19
आयकर अपील सं./ITA No.2430/Chny/2024, निर्धारण वर्ष /Assessment Years: 2018-19
आयकर अपील सं./ITA No.2431/Chny/2024, निर्धारण वर्ष /Assessment Years: 2018-19

Smt. Geetha,
No.14/2, Periyar Nagar,
Old Suramangalam,
Salem,
Tamil Nadu-636005.
[PAN: BDMPG5919G]

Income Tax Officer,
Ward-1(1),
Salem

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Assessee by

: Shri T.S.Lakshmi Venkatraman, F.C.A

प्रत्यर्थी की ओर से /Revenue by

: Ms.R.Anita, Add.CIT

सुनवाई की तारीख/Date of Hearing

: 21.11.2024

घोषणा की तारीख /Date of Pronouncement

: 18.12.2024

आदेश / ORDER

PER AMITABH SHUKLA, A.M :

S. No.	Appeal Nos.	AYs	Appellant	CIT(A) Order Details	Respondent
A	B	C	D	E	F
1	ITA No. 2429 / Chny / 2024	2018-19	Smt. Geetha, No.14/2, Periyar Nagar, Old	DIN & Order No. ITBA / NFAC / S / 250/2024-25 / 1064837862(1) dated 13.05.2024	Income Tax Officer, Ward-1(1), Salem
2	ITA No. 2430 / Chny / 2024	2018-19	Suramangalam, Salem, Tamil Nadu- 636005.	DIN & Order No. ITBA / NFAC / S / 250 / 2024-25 / 1064837917(1) dated 13.05.2024	
3	ITA No. 2431 / Chny / 2024	2018-19	[PAN: BDMPG5919G]	DIN & Order No. ITBA / NFAC / S / 250 / 2024-25 / 1064838064(1), dated 13.05.2024	

2.0 It has been noted that there is a delay of 68 days each in all the three appeals filed by the assessee. Requesting for condonation of the delay the Ld. Counsel for the assessee has submitted that the assessee was undergoing medical treatment and was advised bed rest for contemporaneous health problems. The assessee has filed a medical certificate in support of its contentions. It has been contended that the same has contributed to the delay in filing of the appeal and which was neither willful nor wanton. The Ld. DR did not offer much opposition to the assessee's request. Having satisfied that the assessee was having sufficient cause for the delay, we hereby condone the delay and proceed to adjudicate the matter.

3.0 In this case it is noted that the assessee vide ITA Nos. 2429/Chny/2024, 2430/Chny/2024 and 2431/Chny/2024 has challenged order u/s 144 r.w.s 147 dated 16.03.2023, order u/s 270A dated 26.09.2023 and order u/s 271D dated 21.03.2022 respectively. All the three appeals being of the same assessee pertaining to AY-2018-19 and having inter linked issues are adjudicated together hereunder.

4.0 At the outset Ld. Counsel for the assessee informed that the orders of lower authorities are ex-parte orders as the assessee could not make any worthwhile compliance either before the Ld. Assessing officer or before the Ld. CIT(A). The Ld. Counsel for the assessee argued that

it may be given one last opportunity to present its case before the lower authorities and assured that full cooperation will now be made. The Ld. DR submitted that the appeal of the assessee vide ITA No.2431 for imposition of penalty u/s 271D of the act vide order dated 21.03.2022 may be dismissed and that rest of the matters regarding the quantum addition vide order dated 16.03.2023 and penalty u/s 270A dated 26.09.2023 may be send back to the Ld. AO for readjudication de novo.

5.0 We have heard rival submissions in the light of material available on records. We have noted that admittedly the assessee had not filed any detailed / evidences either before the Ld. Assessing officer or before the Ld. CIT(A) as a result of which ex-parte orders have been passed by the lower authorities. We are of the view that the assessee deserves one last opportunity to present its case before the Ld. AO. The submission of the Ld. DR of confirming order u/s 271D has been considered and not found acceptable. It is trite law that an opportunity of being heard is to be given by a quasi-judicial authority before passing any order. It is an admitted fact of the case that the assessee had not complied to Ld. AO's notices during penalty proceedings u/s 271D and therefore deserves an opportunity of being heard now. Accordingly, we set aside the orders of Ld.CIT(A) and the Ld. Assessing Officer and direct the Ld. AO to readjudicate de novo the issue of determination of

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taxable income of the assessee u/s 147 r.w.s.144B of the act, issue of levy of any penalty u/s. 270A and of penalty u/s 270D after giving due opportunity of being heard to the assessee and by passing a speaking order. The assessee shall comply to all the notices issued by Ld. AO and any deviation shall be viewed adversely.

6.0. In the result, the appeals of the assessee are decided as under:-

ITA Nos	Assessment Year	Result
ITA No.2429/Chny/2024	2018-19	Assessee's appeal allowed for statistical purposes.
ITA No.2430/Chny/2024	2018-19	Assessee's appeal allowed for statistical purposes.
ITA No.2431/Chny/2024	2018-19	Assessee's appeal allowed for statistical purposes.

Order pronounced on 18th, December-2024 at Chennai.

Sd/-

(यस यस विश्वनेत्र रवि)

(SS VISWANETHRA RAVI)

न्यायिक सदस्य / Judicial Member

Sd/-

(श्री अमिताभ शुक्ला)

(AMITABH SHUKLA)

लेखा सदस्य /Accountant Member

चेन्नई/Chennai, दिनांक/Dated: 18th, December-2024.

KB/-

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT - Salem
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF