

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

श्री जॉर्ज जॉर्ज के, उपाध्यक्ष एवं श्री जगदीश, लेखा सदस्य के समक्ष

**BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT AND  
SHRI JAGADISH, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.: 2598/CHNY/2024

निर्धारण वर्ष/Assessment Year: 2016-17

**M/s. Sornammal Educational  
Trust,**  
Door No.41, Ma Foi House,  
Q Block, 6<sup>th</sup> Avenue,  
Anna Nagar,  
Chennai – 600 040.

**The Income Tax Officer,**  
Vs. Exemptions Ward 1,  
Chennai.

**PAN: AABTS 6795H**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

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

: Shri S.P. Chidambaram, Advocate  
: Ms. Anitha, Addl.CIT

सुनवाई की तारीख/Date of Hearing

: 17.12.2024

घोषणा की तारीख/Date of Pronouncement

: 18.12.2024

**आदेश /O R D E R**

**PER GEORGE GEORGE K, VICE PRESIDENT:**

This appeal at the instance of the assessee is directed against CIT(A)'s order dated 27.09.2024, passed under section 250 of the Income Tax Act, 1961 (hereinafter called 'the Act'). The relevant Assessment Year is 2016-17.

2. At the very outset, we notice that the appeal of the assessee has been dismissed for non-prosecuting the case. In response to four hearing notices issued from the office of the First Appellate Authority, the assessee has not furnished its submissions or any documentary evidences. Consequently the appeal of the assessee was dismissed *in-limine* for non-prosecuting the case.

3. The Id.AR submitted that the hearing notices issued from the office of the First Appellate Authority was never received by the assessee as the same may be settled in the spam folder of the assessee's e-mail id. It was prayed that in the interest of justice and equity, assessee may be provided with one more opportunity to represent its case.

4. The Id.DR supported the order of the CIT(A).

5. We have heard rival submissions and perused the materials on record. The Office of the First Appellate Authority had issued four hearing notices and since there was no response from the assessee to the notices issued, the CIT(A) passed ex-parte order. It is the claim of the Id.AR that the notices issued from the office of the First Appellate Authority was never received by the assessee, as

the same may be settled in the spam folder of the assessee's e-mail. In the interest of justice and equity, we are of the view that assessee ought to be provided with one more opportunity to represent its case and accordingly the issues raised in this appeal is restored to the files of the CIT(A). The assessee is directed to co-operate with the Revenue and shall not seek unnecessary adjournment. It is ordered accordingly.

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

Order pronounced in the open court on 18<sup>th</sup> December, 2024 at Chennai.

Sd/-  
(जगदीश)

**(JAGADISH)**

लेखा सदस्य/ACCOUNTANT MEMBER

चेन्नई/Chennai,

दिनांक/Dated, the 18<sup>th</sup> December, 2024

**RSR**

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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

Sd/-  
(जॉर्ज जॉर्ज के)

**(GEORGE GEORGE K)**

उपाध्यक्ष /VICE PRESIDENT