

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 Nos.: **2674, 2675 & 2684/CHNY/2024**

निर्धारण वर्ष/Assessment Years: 2014-15, 2015-16 & 2013-14

**M/s. Annamalai Enterprises,**  
No.7, 2<sup>nd</sup> Floor,  
Chengalvarayan Street,  
Shenoy Nagar S.O.,  
Shenoy Nagar,  
Chennai – 600 030.

**The Income Tax Officer,**  
Vs. Non-Corporate Ward 15(1),  
Chennai.

**PAN: AAMFA 8156H**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

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

: Shri P. Ranga Ramanujam, CA  
: 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:**

These appeals at the instance of the assessee are directed against three different orders of CIT(A), all dated 21.08.2024, passed under section 250 of the Income Tax Act,

1961 (hereinafter called 'the Act'). The relevant Assessment Years are 2014-15, 2015-16 & 2013-14.

2. At the very outset, we notice that the appeals of the assessee have been dismissed for non-prosecution of its cases. 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 its cases.

3. The Id.AR submitted that the hearing notices issued from the office of the First Appellate Authority were never received by the assessee and the CIT(A) has erred in dismissed the appeals *in-limine* for non-prosecution. He further submitted that the assessee has submitted all the details before the AO and based on that, the CIT(A) ought have decided the appeals on merits. It was prayed that in the interest of justice and equity, assessee may be provided with one more opportunity to represent its cases.

4. The Id.DR supported the orders 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 orders. It is the claim of the Id.AR that the notices issued from the office of the First Appellate Authority were never received by the assessee. We are of the view that the CIT(A) ought not to have dismissed the appeals for non-prosecution. The CIT(A) ought to have decided the issues on merits when necessary documentary evidences were on record. In this context, we rely on the Raipur Bench order of the Tribunal in the case of Avdesh Jain v. ITO, reported in [2024] 167 taxmann.com 730. In the interest of justice and equity, we remit the matter back to the files of the CIT(A) for consideration of issues on merits after providing reasonable opportunity to the assessee to represent its cases. Accordingly the issues raised in these appeals are 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 appeals filed by the assessee are 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