

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.: 2712/CHNY/2024

निर्धारण वर्ष/Assessment Year: 2017-18

**Shri Rajagopal Ramakrishnan,**  
69/A, Opp. To Traffic Police  
Station,  
Bangalore Road,  
Hosur - 635 109.

**The Income Tax Officer,**  
Vs. Ward 1,  
Hosur.

**PAN: AIHPR 6576K**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by

: Shri S. Sridhar, Advocate

प्रत्यर्थी की ओर से/Respondent by

: Ms. Anitha, Addl.CIT

सुनवाई की तारीख/Date of Hearing

: 18.12.2024

घोषणा की तारीख/Date of Pronouncement

: 19.12.2024

**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) - NFAC order dated 04.09.2024, passed under section 250 of the Income Tax Act, 1961 (hereinafter called 'the Act'). The relevant Assessment Year is 2017-18.

2. At the very outset, we notice that the assessment has been completed on best judgment basis u/s.144 of the Act on 28.11.2019. Further the CIT(A)'s order is also ex-parte, since there was no response from the assessee to the three notices issued from the office of the First Appellate Authority calling for filing written submission / evidences.

3. The Id.AR submitted that the assessee is an individual carrying on the business of a mechanical job worker and also into seasonal cracker business under the trade name M/s. Sai Venkateswara Agencies. It was submitted that notices were issued in the seasonal address of the assessee. Consequently, the assessee was not on receipt of the same and hence, the assessment was passed u/s.144 of the Act. As regards the proceedings before the First Appellate Authority being ex-parte, it was submitted that the notices were issued within a span of four months and assessee being not well versed in computer / e-mail failed to take note of the notices issued to his e-mail id. It was prayed in the interest of justice and equity, the issue may be restored to the files of the AO as a last opportunity for proper representation of his case.

3. The Id.DR submitted that adequate opportunities were provided from the offices of the AO and the CIT(A) and there is no violation of principles of natural justice. Therefore, it was prayed the appeal of the assessee may be dismissed.

4. We have heard rival submissions and perused the materials on record. The proceedings before the AO as well as the CIT(A) was ex-parte, since the assessee did not respond to various notices issued. We strongly deprecate the nonchalant attitude of the assessee in not responding to the notices issued from the offices of the AO and the CIT(A). However in the interest of justice and fair play, we are of the view that the matter ought to be restored to the files of the AO with a condition assessee pays a cost of Rs.5,000/- (Rupees five thousand only) to be paid to Tamil Nadu State Legal Services Authority at the Hon'ble High Court of Madras. The amount of Rs.5,000/- shall be paid within a month's time from the date of receipt of this order and assessee shall produce the receipt for the said payment before the AO. Accordingly, the matter is remitted to the files of the AO for fresh adjudication. The AO shall afford reasonable opportunity of hearing to the assessee. 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 19<sup>th</sup> December, 2024 at Chennai.

Sd/-  
(जगदीश)

**(JAGADISH)**

लेखा सदस्य/ACCOUNTANT MEMBER

चेन्नई/Chennai,

दिनांक/Dated, the 19<sup>th</sup> December, 2024

**RSR**

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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

Sd/-

(जॉर्ज जॉर्ज के)

**(GEORGE GEORGE K)**

उपाध्यक्ष /VICE PRESIDENT