

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.2491/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2022-2023)

The Oxford Educational Trust,
7/D, Kamaraj Nagar,
Salem Main Road,
Uthangarai, Krishnagiri 635 207.

Vs. The Income Tax Officer,
Ward 1,
Krishnagiri.

[PAN: AADTT 3198F]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by

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

प्रत्यर्थी की ओर से /Respondent by

: Ms. T.M. Suganthamala, IRS, Addl. CIT

सुनवाई की तारीख/Date of Hearing

: 12.12.2024

घोषणा की तारीख /Date of Pronouncement

: 12.12.2024

आदेश / ORDER

PER MANU KUMAR GIRI (Judicial Member)

This appeal by assessee is arising out of the order of the Additional/Joint Commissioner of Income Tax (Appeal)-1, Office of the Commissioner of Income Tax (Appeal), Gurugram in Order No.ITBA/APL/S/250/2024-25/1068631314 (1), dated 12.09.2024 for the assessment year 2022-2023.

2. We have heard the rival contentions and perused the material on record. We found that the Id. Additional/ Joint CIT(A) has issued notices on four occasions and

the assessee did not respond, hence, the Id. Additional/ Joint 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. Additional/ Joint 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. Additional/ Joint CIT(A) for denovo adjudication of appeal. The Id. Additional/ Joint 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 Id. Additional/ Joint 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 12th December, 2024

Sd/-

(मनोज कुमार अग्रवाल)

(MANOJ KUMAR AGGARWAL)

लेखा सदस्य / ACCOUNTANT MEMBER

चेन्नई Chennai:

दिनांक Dated :12-12-2024

KV

आदेश की प्रतिलिपि अग्रेषित /Copy to :

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT, Chennai/Coimbatore/Madurai/Salem.
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF

Sd/-

(मनु कुमार गिरि)

(MANU KUMAR GIRI)

न्यायिक सदस्य / JUDICIAL MEMBER