

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

श्री जॉर्ज जॉर्ज के, उपाध्यक्ष एवं श्री जगदीश, लेखक सदस्य के समक्ष
BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT AND
SHRI JAGADISH, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.2724/Chny/2024
निर्धारण वर्ष /Assessment Year: 2016-17

Kondasamy Kanagaraj,
2/65, Nathakkadu Thottam,
Veerapandi (PO),
Tiruppur – 641 605.
[PAN: AHCPK 0297N]

(अपीलार्थी/**Appellant**)

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

सुनवाई की तारीख/Date of Hearing
घोषणकी तारीख /Date of Pronouncement

Vs. The Income Tax Officer,
Ward-2(3),
Tiruppur /
TheAddl./Joint/Deputy/Asst.
Commissioner of Income
Tax/Income Tax Officer,
National Faceless Assessment
Centre, Delhi.

(प्रत्यर्थी/**Respondent**)

: Ms. Lavanya, F.C.A
: Ms. Anitha, Addl. CIT

: 18.12.2024
: 20.12.2024

आदेश / ORDER

PER JAGADISH, A.M :

Aforesaid appeal filed by the assessee for Assessment Year (AY) 2016-17 arises out of the order of Learned Commissioner of Income Tax, National Faceless Appeal Centre (NFAC), Delhi [hereinafter "CIT(A)"] dated 28.08.2024 in the matter of assessment framed by Ld. Assessing Officer [AO] u/s. 147 r.w.s 143(3) r.w.s 144B of the Income-tax Act, 1961 (hereinafter "the Act") dated 22.03.2022.

2. The assessee is an individual and filed his return of income declaring total income of Rs. 9,95,400/- on 29.06.2017. Subsequently, the case was reopened and assessment was made assessing total income of Rs. 31,95,827/- by making addition u/s. 69C of the Act of Rs. 10,93,090/- and addition u/s. 69 of the Act of Rs. 9,40,937/-. Aggrieved, the assessee preferred an appeal before Ld. CIT(A). On appeal, the Ld. CIT(A) has issued six notices from 17.03.2023 to 29.07.2024 but the assessee has not complied with any of the notices and therefore, the Ld. CIT(A) has dismissed the appeal ex-parte.

3. The Ld. Authorized Representative (A.R) of the assessee before us has submitted the Ld. CIT(A) has dismissed the appeal without discussing the case on merits and without providing sufficient opportunity to the assessee and requested to provide one more opportunity to substantiate his case.

4. The Ld. Departmental Representative (DR), on the other hand, has relied on the orders of lower authorities.

5. We have heard the rival submissions, and perused the materials available on record. On perusal of the orders, we find that the order of Ld. CIT(A) is ex-parte without discussing the issue on merits which is

not in consonance to section 250(6) of the Act. As per Section 250(6) of the Act, the Ld. CIT(A) is required to adjudicate the issue arising in the appeal on merit by stating the points for determination the decision thereon and the reason for the decision. We are of the opinion that keeping in view of the principles of natural justice, the assessee be provided with another opportunity of hearing to substantiate his case before the Ld. CIT(A). Accordingly, we set aside the order passed by the Ld. CIT(A) and remit the matter back to the file of the Ld. CIT(A) to adjudicate this appeal afresh in accordance with law. We also direct the assessee to appear before the Ld. CIT(A) on the date of hearing without fail. In view of the above, the appeal filed by the assessee is allowed for statistical purposes.

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

Order pronounced on 20th December, 2024.

Sd/-
(जॉर्ज जॉर्ज के)
(Goerge Goerge K)
उपध्यक्ष / Vice President

Sd/-
(जगदीश)
(Jagadish)
लेखा सदस्य / Accountant Member

चेन्नई/Chennai, दिनांक/Dated: 20th December, 2024.

EDN/-

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