

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.2682/Chny/2024
निर्धारण वर्ष /Assessment Year: 2017-18

Manjula Suresh Babu,
No.2/919, New Building,
Alasanatham Road,
Narasamma Colony,
Hosur-635 109.
[PAN: AQPJM 7356G]

The Income Tax Officer,
Vs. Ward-1(1),
Hosur.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

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

: None
: Ms. Anitha, Addl. CIT

सुनवाई की तारीख/Date of Hearing

: 18.12.2024

घोषणा की तारीख /Date of Pronouncement

: 20.12.2024

आदेश / ORDER

PER JAGADISH, A.M :

Aforesaid appeal filed by the assessee for Assessment Year (AY) 2017-18 arises out of the order of Learned Commissioner of Income Tax, National Faceless Appeal Centre (NFAC), Delhi [hereinafter "CIT(A)"] dated 22.08.2024 in the matter of assessment framed by Ld. Assessing Officer [AO] u/s. 144 of the Income-tax Act, 1961 (hereinafter "the Act") dated 06.12.2019.

2. The assessee has deposited cash during demonetization period, and has not filed return of income. The A.O has issued notice u/s. 142(1) of the Act for filing return, but the assessee has not complied for the same. The A.O therefore proceeded to pass order u/s. 144 assessing total income of Rs. 27,02,681/-. Aggrieved, the assessee preferred an appeal before Ld. CIT(A). The Ld. CIT(A) has issued five notices to the assessee from 01.11.2023 to 08.08.2024, but the assessee did not respond to the notices. Therefore, the Ld. CIT(A) has dismissed the appeal ex-parte.

3. The Ld. Authorized Representative (A.R) of the assessee before us has argued that the assessee is an old lady and not conversant with the income tax proceedings and the AR whose email was given has not informed about the notices. The Ld AR has prayed that one more opportunity may be given to substantiate her case in the interests of justice.

4. We have heard the rival submissions, and perused the materials available on record.

5. We have heard the rival submissions, and perused the materials available on record. On perusal of the orders of A.O as well as Ld. CIT(A), we find that both the orders have been passed ex-parte for the non-compliance by the assessee. The Ld. A.R has submitted that the Ld. CIT(A) has not decided the issue on merits, therefore the case may be remanded back to the A.O for adjudication on merits. We are of the opinion that keeping in view the principles of natural justice, the assessee be provided with one more opportunity to substantiate her case before the A.O subject to payment of costs of Rs.10,000/-. The same shall be paid by the assessee to Tamil Nadu State Legal Services Authority at Hon'ble High Court of Madras within a period of one month from the date of receipt of this order and produce the receipt before the A.O. Accordingly, we set aside the orders passed by the lower authorities and remit the matter back to the file of the A.O to adjudicate this appeal afresh in accordance with law, after giving reasonable opportunity to the assessee. We also direct the assessee to appear before the A.O on the date of hearing without fail and furnish complete details for her fresh consideration. In view of the above, the appeal filed by the assessee is allowed for statistical purposes only.

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)
(George George K)
उपअध्यक्ष / 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, Chennai
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF