

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

श्री एबी टी. वर्की, न्यायिक सदस्य एवं श्री जगदीश, लेखा सदस्य के समक्ष
BEFORE SHRI ABY T. VARKEY, JUDICIAL MEMBER AND
SHRI JAGADISH, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.2160/Chny/2024
निर्धारण वर्ष /Assessment Year: 2020-21

Raja Sekaran,
4/59A, No.4/210A,
GG Colony,
Thoothukudi – 628 003.
[PAN: CMQPR 8254K]

The Income Tax Officer,
Vs. Circle-1,
Tuticorin.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

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

: Shri T. Vasudevan, Advocate
: Smt. G.Saratha, Addl. CIT

सुनवाई की तारीख/Date of Hearing

: 19.11.2024

घोषणा की तारीख /Date of Pronouncement

: 27.12.2024

आदेश / ORDER

PER JAGADISH, A.M :

Aforesaid appeal filed by the assessee for Assessment Year (AY) 2020-21 arises out of the order of Learned Commissioner of Income Tax, National Faceless Appeal Centre (NFAC), Delhi [hereinafter "CIT(A)"] dated 24.05.2024 in the matter of assessment framed by Ld. Assessing Officer [AO] u/s. 144 r.w.s 144B of the Income Tax Act, 1961 (hereinafter "the Act") on 08.09.2022.

2. There is a delay of 22 days in filing the appeal by the assessee. The assessee has filed condonation petition stating the reasons for delay in filing the appeal. We have considered the petition of delay in filing the appeal and satisfied that there was sufficient cause for not filing the appeal within the prescribed time limit. Hence, the delay is condoned accordingly.

3. The assessee has filed his return of income on 21.11.2020 by declaring total income of Rs. 4,27,450/- for A.Y 2020-21 after claiming deduction of Rs 71,14,605 u/s. 54 of the Act on sale of capital asset . The A.O has issued various notices which remain not complied and therefore, the A.O passed order u/s. 144 r.w.s 144B of the Act disallowing the assessee's claim. Aggrieved, the assessee preferred an appeal before Ld. CIT(A). On appeal, the Ld. CIT(A) has issued various notices from 01.09.2023 to 03.05.2024, but there was no compliances to the notices and therefore, the Ld. CIT(A) also dismissed the appeal of the assessee ex-parte.

4. The Ld. A.R has contended that the assessee is auto driver and has no formal education and therefore not aware of faceless assessment scheme. The Ld AR submitted that sufficient opportunity was not provided to the assessee before A.O and before Ld. CIT(A)

and both the orders have been passed ex-pare and therefore, the case may be remitted back to the A.O for fresh consideration in the int

erest of justice.

5. The Ld. Departmental Representative has relied on the orders of the authorities below.

6. 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 another opportunity of hearing to substantiate his case before the A.O subject to payment of costs of Rs.5,000/-. 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

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produce the receipt before the A.O. Accordingly, we set aside the orders passed by the A.O and the Ld. CIT(A) 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 his fresh consideration. In view of the above, the appeal filed by the assessee is allowed for statistical purposes only.

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

Order pronounced on 27th December, 2024.

Sd/-
(एबी टी. वर्की)
(ABY. T. Varkey)

न्यायिक सदस्य / Judicial Member

Sd/-
(जगदीश)
(Jagadish)

लेखा सदस्य / Accountant Member

चेन्नई/Chennai, दिनांक/Dated: 27th 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

