

आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई  
**IN THE INCOME TAX APPELLATE TRIBUNAL  
'D' BENCH, CHENNAI**

श्री जॉर्ज जॉर्ज के, उपाध्यक्ष एवं श्री एस.आर.रघुनाथा, लेखा सदस्य के समक्ष  
**BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT AND  
SHRI S.R. RAGHUNATHA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.: 2037/CHNY/2024

निर्धारण वर्ष/Assessment Year: 2015-16

**M/s. Indira Gandhi College for  
Women Committee,**  
A-5, Pasumpon Street,  
Tirunagar, Madurai – 625 006.

**The Income Tax Officer,**  
Vs. Exemptions Ward,  
Madurai.

**PAN: AAAAI 0692K**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Shri S. Sridhar, Advocate

प्रत्यर्थी की ओर से/Respondent by : Shri Rohan Raj, JCIT

सुनवाई की तारीख/Date of Hearing : 27.01.2025

घोषणा की तारीख/Date of Pronouncement : 27.01.2025

**आदेश /O R D E R**

**PER GEORGE GEORGE K, VICE PRESIDENT:**

This appeal at the instance of the assessee trust is directed against CIT(A)/NFAC's order dated 14.06.2024, passed under section 250 of the Income Tax Act, 1961 (hereinafter called 'the Act'). The relevant Assessment Year is 2015-16.

2. At the very outset, we notice that the appeal of the assessee has been dismissed ex-parte qua assessee. In response to four hearing

notices issued from the office of the First Appellate Authority, the assessee has not furnished its submissions or any documentary evidences. Consequently the appeal of the assessee was dismissed *ex-parte qua assessee*.

3. The Ld.AR submitted that the assessment order passed by the AO is also *ex-parte qua assessee*. The Ld.AR further submitted that the reasons for non-appearance before the AO has been given in the statement of facts filed before the CIT(A) and the order of CIT(A) is also *ex-parte qua assessee*. It was submitted by the Ld.AR, in the interest of justice and equity, the assessee may be provided with one more opportunity to represent his case before the AO, since it was a best judgment assessment u/s.144 of the Act.

4. The Id.DR supported the order of the AO and the CIT(A).

5. We have heard rival submissions and perused the materials on record. The Office of the CIT(A) had issued four hearing notices. Since there was no response by the assessee to the notices issued, the CIT(A) passed *ex-parte* order. We strongly deprecate the nonchalant attitude of the assessee. However, in the interest of justice and equity, we are of the view that assessee ought to be provided with one more opportunity to

represent its case. Since the proceedings before the AO is also best judgment assessment, we deem it appropriate to restore the matter to the files of 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 27<sup>th</sup> January, 2025 at Chennai.

Sd/-

(एस.आर. रघुनाथा)

**(S.R. RAGHUNATHA)**

लेखा सदस्य/ACCOUNTANT MEMBER

चेन्नई/Chennai,

दिनांक/Dated, the 27<sup>th</sup> January, 2025

**RSR**

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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

Sd/-

(जॉर्ज जॉर्ज के)

**(GEORGE GEORGE K)**

उपाध्यक्ष /VICE PRESIDENT