

आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्न
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.: 259/CHNY/2025

निर्धारण वर्ष/Assessment Year: 2017-18

Konika Jewellery Private Limited,
#113, Nyniappan Naicken Street,
Sowcarpet,
Chennai-600 003.

PAN: AACCK-2383-H

(अपीलार्थी/Appellant)

Assistant Commissioner of
Income Tax,
Corporate Circle-4(2)
Chennai.

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Mr. D.Anand, Advocate

प्रत्यर्थी की ओर से/Respondent by : Mr. A.Sasikumar, CIT

सुनवाई की तारीख/Date of Hearing : 18.03.2025

घोषणा की तारीख/Date of Pronouncement : 18.03.2025

आदेश /O R D E R

PER GEORGE GEORGE K, VICE PRESIDENT:

This appeal at the instance of the assessee is directed against Addl/Joint Commissioner of Income Tax(A)-1, Nashik, order dated 30.12.2024, passed under section 250 of the Income Tax Act, 1961 (hereinafter called 'the Act'). The relevant Assessment Year is 2017-18.

2. At the very outset, we notice that the CIT(A) has passed ex-parte order. The reason for deciding the appeal ex-parte was

that the assessee did not reply to the notices issued from the office of the CIT(A). The Id.AR submitted that in the interest of justice and equity, one more opportunity may be provided to assessee to represent its case before the CIT(A).

3. The Id.DR supported the orders of CIT(A).

4. We have heard rival submissions and perused the material on record. The Office of the CIT(A) had issued two hearing notices directing the assessee to file certain details/documents. Since there was no response by the assessee to the notices issued, the CIT(A) passed ex-parte orders. It is the claim of the assessee that the notices issued through e-mail have been missed inadvertently since it was received in spam folder. We strongly deprecate the nonchalant attitude of the assessee in not responding to various notices issued from the Office of the CIT(A). 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 and accordingly, the issues are restored to the files of the CIT(A). The assessee is directed to co-operate with the Revenue and shall not seek unnecessary adjournment. It is ordered accordingly.

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

Order pronounced in the open court on 18th March, 2025.

Sd/-

(एस.आर. रघुनाथा)

(S.R. RAGHUNATHA)

लेखा सदस्य/ACCOUNTANT MEMBER

Sd/-

(जॉर्ज जॉर्ज के)

(GEORGE GEORGE K)

उपाध्यक्ष /VICE PRESIDENT

चेन्नई/Chennai,

दिनांक/Date: 18.03.2025

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आदेश की प्रतिलिपि अग्रेषित/Copy to:

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