

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 Nos.: 296, 297, 298 & 299/CHNY/2025
निर्धारण वर्ष/Assessment Years: 2013-14, 2014-15, 2015-16 & 2016-17

Arunachalam Associates,
21/3 (Old No. 43A), 2nd Avenue
Road, Indira Nagar, Adyar,
Chennai 600 020

Income Tax Officer,
Vs. Non-Corporate Ward-15(1),
Chennai 600 034.

[PAN: AANFA-6942-L]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Ms. Srinithi, Advocate for
Shri N.V. Balaji, Advocate

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

सुनवाई की तारीख/Date of Hearing : 19.03.2025

घोषणा की तारीख/Date of Pronouncement : 19.03.2025

आदेश /ORDER

PER GEORGE GEORGE K, VICE PRESIDENT:

These four appeals at the instance of the assessee are directed against four separate orders of the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi dated 19.11.2024 & 28.11.2024, passed under section 250 of the Income Tax Act, 1961 (hereinafter called 'the Act'). The relevant Assessment Years are 2013-14, 2014-15, 2015-16 and 2016-17.

2. At the very outset, we notice that the CIT(A) has passed ex-parte order for all the assessment years under consideration. 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 Assessing Officer.

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 various 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 auditor of the assessee went through a paralytic attack due to post Covid complications and thereby in the absence of auditor at that point of time, the assessee could not response to the notices served either by the Assessing Officer or by the CIT(A). 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 Assessing Officer. The assessee is directed to co-operate with the Revenue and shall not seek unnecessary adjournment. It is ordered accordingly.

5. In the result, all the four appeals filed by the assessee are allowed for statistical purposes.

Order pronounced in the open court on 19th 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: 19.03.2025

Vm/-

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.