

**आयकर अपीलीय अधिकरण 'सी' न्यायपीठ चेन्नई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**'C' BENCH, CHENNAI**

**माननीय श्री मनोज कुमार अग्रवाल ,लेखा सदस्य एवं**  
**माननीय श्री मनु कुमार गिरि, न्यायिक सदस्य के समक्ष।**  
**BEFORE HON'BLE SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER**  
**AND HON'BLE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER**

**आयकरअपील सं./ ITA No.3281/Chny/2024**  
**(निर्धारणवर्ष / Assessment Year: 2017-2018)**

Rajendran  
191-1, Pallavan Nagar, 6<sup>th</sup> Street,  
P.P. Chavadi, Arasaradi,  
Madurai 625 016.

**Vs.** The Assistant Commissioner of  
Income Tax,  
Corporate Circle 1,  
Madurai.

**[PAN: BJIPR 5290M]**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by

: Shri Girish Kumar, Advocate

प्रत्यर्थी की ओर से /Respondent by

: Ms. V. Aswathy, JCIT.

सुनवाई की तारीख/Date of Hearing

: 25.02.2025

घोषणा की तारीख /Date of Pronouncement

: 25.03.2025

**आदेश / ORDER**

**PER MANU KUMAR GIRI (Judicial Member)**

This appeal by the assessee is arising out of the order of the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi in order No.ITBA/NFAC/S/250/2024-25/1069175632(1) dated 27.09.2024. The assessment was framed by the Assistant Commissioner of Income Tax, Non Corporate Circle 1, Madurai for the assessment year 2017-18 u/s.143(3) of the Income Tax Act, 1961 (hereinafter the 'Act'), vide order dated 10.12.2019.

2. We have heard the rival contentions and perused the material on record. We found that the Id. CIT(A) has issued notices on seven occasions and the assessee did not respond, hence, the Id. CIT(A) has dismissed the appeal ex-parte on the merits of the grounds of appeal raised by the assessee. The Id. Counsel for the assessee before us has given an assurance to appear before the Id. CIT(A) without fail and prayed for set siding the appeal back to the file of the Id. CIT(A).

3. We are of the considered view that in the interest of justice assessee should be given one more opportunity before Id.CIT(A) to file all relevant evidences/documents to prosecute his case. Therefore, in the light of aforesaid factual position and for the substantial justice, we deem it fit to set aside this appeal to the file of Id.CIT(A) for denovo adjudication of appeal. The Ld.CIT(A) who shall proceed for denovo adjudication of appeal after providing proper opportunity of hearing to the assessee. The assessee is directed to substantiate its case forthwith without any fail, failing which Ld.CIT(A) shall be at liberty to proceed with the appellate proceedings as per law.

4. In the result, appeal filed by the assessee is allowed for statistical purpose.

Order pronounced in the open court on 25th day of March, 2025

Sd/-

(मनोज कुमार अग्रवाल)

**(MANOJ KUMAR AGGARWAL)**

**लेखा सदस्य / ACCOUNTANT MEMBER**

Sd/-

(मनु कुमार गिरि)

**(MANU KUMAR GIRI)**

**न्यायिक सदस्य / JUDICIAL MEMBER**

चेन्नई Chennai:

दिनांक Dated :25-03-2025

KV

आदेश की प्रतिलिपि अग्रेषित /Copy to :

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT, Madurai
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF