

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

श्री जॉर्ज जॉर्ज के, उपाध्यक्ष एवं श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष

**BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT AND
SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.: 401/CHNY/2025

निर्धारण वर्ष/Assessment Year:2017-18

Shri Duraiswamy Subramanian,
42/1, Nehru Street,
Ram Nagar,
Coimbatore – 641 009.

The Income Tax Officer,
Vs. Non-Corporate Ward 2(1),
Coimbatore – 641 018.

PAN: ACAPS 7481B

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Shri N. Subramanian, ITP(Rtd.)
प्रत्यर्थी की ओर से/Respondent by : Ms. Gowthami Manivasagam,JCIT

सुनवाई की तारीख/Date of Hearing : 22.04.2025
घोषणा की तारीख/Date of Pronouncement : 22.04.2025

आदेश / O R D E R

PER GEORGE GEORGE K, VICE PRESIDENT:

This appeal at the instance of the assessee is directed against the order of CIT(A), National Faceless Appeal Centre, Delhi dated 03.12.2024, 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 assessment has been completed on best judgment basis u/s.144 of the Act on 11.10.2019. Further the CIT(A)'s order is also ex-parte, since there was no compliance from the assessee to the three notices issued from the office of the First Appellate Authority.

3. The Ld.AR submitted that the assessee is an individual doing retail trading in agro products in small level. He further submitted that the assessee is not a computer literate and is not well versed with e-proceedings and faceless system adopted by the Department. Hence, the assessee failed to take note of hearing notices in the ITBA portal, resulting in non-cooperation of assessee during the assessment proceedings and appellate proceedings. It was prayed in the interest of justice and equity, the issue may be restored to the files of the AO as a last opportunity for proper representation of his case.

4. The Ld.DR submitted that adequate opportunities were provided from the offices of the AO and the CIT(A) and there is no violation of principles of natural justice. Therefore, it was prayed the appeal of the assessee may be dismissed.

5. We have heard rival submissions and perused the materials on record. 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 22nd April, 2025 at Chennai.

Sd/-

(अमिताभ शुक्ला)

(AMITABH SHUKLA)

लेखा सदस्य/ACCOUNTANT MEMBER

चेन्नई/Chennai,

दिनांक/Dated, the 22nd April, 2025

RSR

Sd/-

(जॉर्ज जॉर्ज के)

(GEORGE GEORGE K)

उपाध्यक्ष /VICE PRESIDENT

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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