

आयकर अपीलिय अधिकरण, 'ए' न्यायपीठ, चेन्नई
**IN THE INCOME TAX APPELLATE TRIBUNAL
'A' BENCH: CHENNAI**

श्री एबी टी. वर्की, न्यायिक सदस्य एवं
श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष

**BEFORE SHRI ABY T. VARKEY, JUDICIAL MEMBER AND
SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.3133/Chny/2024
निर्धारण वर्ष/Assessment Year: 2017-18

Mr. Srirangagounder Paramasivam, Old No.1/86, New No.153 Chetti Thottam, Appiyapalayam, Ettiveerampalayam Post, Tirupur-641 666.	v.	The ITO, Ward-1(4), Tirupur.
[PAN: ANAPP 8794 P]		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)
अपीलार्थी की ओर से/ Appellant by	:	Mr.Abhishek Murali, CA
प्रत्यर्थी की ओर से /Respondent by	:	Mr.R. Raghupathy, Addl.CIT
सुनवाईकीतारीख/Date of Hearing	:	19.02.2025
घोषणाकीतारीख /Date of Pronouncement	:	23.04.2025

आदेश / ORDER

PER ABY T. VARKEY, JM:

This is an appeal preferred by the assessee against the order of the Learned Commissioner of Income Tax (Appeals)/NFAC, (hereinafter referred to as "the Ld.CIT(A)"), Delhi, dated 14.10.2024 for the Assessment Year (hereinafter referred to as "AY") 2017-18.



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2. The main grievance of the assessee is against the action of the Ld.CIT(A) passing ex parte order qua assessee. According to the Ld.AR, the Ld.CIT(A) only granted one opportunity to the assessee by issuing notice dated 30.01.2021 and thereafter, has passed the impugned order on 14.10.2024, meaning after issuing notice during the Covid-19 pandemic period, the Ld.CIT(A) has passed the impugned order dismissing the appeal on the ground that the assessee didn't respond to his notice dated 30.01.2021. The said averments of the Ld.AR couldn't be controverted by the Ld.DR for the Revenue. Having gone through the impugned order, we find that the Ld.CIT(A) has issued notice once on 30.01.2021 directing the assessee to file written submissions in support of grounds of appeal on or before 15.02.2021 and finding that the assessee didn't file any response, he has dismissed it on 14.10.2024 [refer Para No.6 of Ld.CIT(A)]

3. In the light of the aforesaid fact, we find that there is a gross violation of natural justice and therefore, we set aside the impugned order of the Ld.CIT(A) and restore the appeal back to his file, with a direction to decide the grounds of appeal raised by the assessee as mandated by sub-sec.6 of section 250 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act'). The Ld.AR has undertaken to appear and file the written submissions and other relevant documents in support of grounds of



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appeal before the Ld CIT(A). And the Ld.CIT(A) is directed to decide the appeal on merits after hearing the assessee in accordance to law.

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

Order pronounced on the 23rd day of April, 2025, in Chennai.

Sd/-

(अमिताभ शुक्ला)

(AMITABH SHUKLA)

लेखा सदस्य/**ACCOUNTANT MEMBER**

Sd/-

(एबी टी. वर्की)

(ABY T. VARKEY)

न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai,

दिनांक/Dated: 23rd April, 2025.

TLN

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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