

**आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई**  
**IN THE INCOME TAX APPELLATE TRIBUNAL, 'C' BENCH, CHENNAI**  
**श्री मनु कुमार गिरि, न्यायिक सदस्य एवं श्री एस.आर.रघुनथ लेखक सदस्य के समक्ष**  
**BEFORE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER**  
**AND SHRI S.R.RAGHUNATHA, ACCOUNTANT MEMBER**

आयकर अपील सं./I.T.A.No.183/Chny/2025  
(निर्धारण वर्ष / Assessment Year: 2022-23)

<b>Shri Thanan Jayan Sarathkumar,</b> # 34, Jaya Nagar Main Road, Thiruvallur-602 001. PAN : ESSPS-3822-N (अपीलार्थी/Appellant)	Vs	<b>The Income Tax Officer,</b> Non-Corporate Ward-22(4), Tambaram. (प्रत्यर्थी/Respondent)
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अपीलार्थी की ओर से / Appellant by	:	Mr.V.Dhanasekaran, Advocate
प्रत्यर्थी की ओर से / Respondent by	:	Ms. Anitha, Addl.CIT

सुनवाई की तारीख / Date of hearing	:	09.04.2025
घोषणा की तारीख / Date of Pronouncement	:	25.04.2025

**आदेश / ORDER**

**PER MANU KUMAR GIRI, JM:**

The captioned appeal filed by the assessee is directed against the order of the Ld. Commissioner of Income Tax (Appeals) (NFAC) Delhi [CIT(A)] dated 28.11.2024 for Assessment Year 2022-23.

2. Brief facts are as follows:

The assessee is an individual filed his return of income on 20.07.2022 for AY 2022-23 declaring income of Rs.8,28,950/-. As per information with the department, assessee had earned income of Rs.1,18,25,185/- from winning of gaming activities with M/s.Gameskrafts Technologies P.Ltd. Subsequently, the case was selected for scrutiny and several notices / show cause notice were issued to the assessee, but the assessee has not responded to the same. Therefore, the AO passed ex-parte order u/s.144 r.w.s 144B of the Act thereby making addition of Rs.1,18,25,185/-.

3. Aggrieved, the assessee challenged order of assessment before the CIT(A). However, despite several notices issued, the assessee neither filed written submissions nor appeared before the CIT(A) and hence, the CIT(A) confirmed order of the AO. Therefore, now, the assessee in appeal before us.

4. We have heard both the parties and perused records. Before us, the Id. Counsel for assessee submitted that the CIT(A) has sent the notices, however, the assessee missed to receive notices hence the appeals were not prosecuted before the Id. CIT(A). Since the AO has passed an ex-parte order u/s.144 r.w.s 144B of the Act, he prayed that the assessee may be provided an adequate and proper representation time to file evidence and documents, if any, to substantiate his case before the AO. The Id.DR stated that the assessee is habitual defaulter in appearing before the appellate authority hence, no lenient view is to be taken in this case and prayed for dismissal of the appeal.

5. Though, we concur with the submissions of Ld. Sr. DR however, keeping in mind the principle of natural justice and grant another opportunity of hearing to the assessee. We also find that assessee has not represented before the Id.CIT(A) despite notices for the reasons stated above. Since the assessee has not appeared before the lower authorities and ex-parte order was passed u/s.144 r.w.s. 144B of the Act by the AO, the impugned order is set aside and the appeal is restored back to the file of AO for denovo assessment, after affording proper opportunity of hearing to the assessee, subject to cost of Rs.5,000/- which shall be deposited by the assessee within 30 days from the date of receipt of the order to 'Tamil Nadu State Legal Services Authority' at Hon'ble High Court of

Madras. The proof of the cost deposit will be furnished by the Assessee before AO. The assessee is directed to substantiate its case with all evidence and documents, if any, forthwith without any fail, failing which AO shall be at liberty to proceed with proceedings on merits as per law. The Id. counsel, who appeared also assured the bench that he will ensure that the assessee will prosecute the case diligently.

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

Order pronounced in the open court on 25<sup>th</sup> April, 2025

Sd/-  
(एस .आर.रघुनाथा)  
( S.R.Raghunatha )  
लेखा सदस्य / Accountant Member

Sd/-  
( मनु कुमार गिरि )  
( Manu Kumar Giri)  
न्यायिक सदस्य/ Judicial Member

चेन्नई/Chennai,  
दिनांक/Date: 25.04.2025  
DS

आदेश की प्रतिलिपि अग्रेषित/Copy to:

- 1.Appellant
- 2.Respondent
3. आयकर आयुक्त/CIT Chennai/Madurai/Coimbatore/Salem
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF.