

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

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

BEFORE SHRI ABY T. VARKEY, JUDICIAL MEMBER AND
SHRI JAGADISH, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.3211/Chny/2024
निर्धारणवर्ष/Assessment Year: 2013-14

| | | |
|--|-----------|---|
| Bethany Navajeevan Trust, Bethany Nagar, Puthukkadai, Vencode-629 171. | v. | The ITO, Nellai City Centre, Tiruchendhur Road, Rahmath Nagar, Tirunelveli. |
| [PAN: AACTB 3657 J] | | |
| (अपीलार्थी/Appellant) | | (प्रत्यर्थी/Respondent) |
| अपीलार्थी की ओर से/ Appellant by | : | None |
| प्रत्यर्थी की ओर से /Respondent by | : | Ms. Gouthami Manivasagam, JCIT |
| सुनवाईकीतारीख/Date of Hearing | : | 04.03.2025 |
| घोषणाकीतारीख /Date of Pronouncement | : | 29.04.2025 |

आदेश / ORDER

PER ABY T. VARKEY, JM:

This is an appeal preferred by the assessee Trust against the order of the Learned Commissioner of Income Tax (Appeals)/NFAC, (hereinafter referred to as "the Ld.CIT(A)"), Delhi, dated 06.11.2024 for the Assessment Year (hereinafter referred to as "AY") 2013-14.

2. None appeared for the assessee. At the outset, we note from a perusal of the impugned order of the Ld.CIT(A) that it is an ex-parte



:: 2 ::

order qua assessee i.e. without going into the merits of the grounds raised before him, and notes that there is violation of natural justice, so one more opportunity needs to be granted to the assessee for pursuing its appeal before the First Appellate Authority. However, the Ld.DR doesn't want us to give one more innings to the assessee.

3. Having heard the Ld.DR, and after perusal of the material available on record, we note that the assessee is a Trust and the AO is noted to have re-opened the assessment for AY 2013-14 and passed an assessment order on 29.03.2022 by making an addition of Rs.52,52,930/. On appeal, the Ld.CIT(A) has dismissed the appeal ex-parte noticing that the assessee didn't comply to his four (4) notices issued on four (4) occasions, out of which, three (3) notices are noted to have been issued during October, 2024. From the statement of facts and grounds raised before us, the assessee is noted to have stated the reason for not responding the notices. According to the assessee, it was not aware about the notices, and was literally in the dark about such notices because the notices got delivered in the SPAM e-mail account of Auditor and therefore, it couldn't be responded, and the omission to respond, resulted in dismissal of the appeal. Having noted the reason for not responding to the notices issued by the Ld.CIT(A), which is quite plausible, and since assessee doesn't gain from not responding to the notices of Ld CIT(A), and the omission of assessee in this regard, can't be



:: 3 ::

termed as deliberate, we are of the view that assessee shouldn't be penalized for non-compliance to the notices issued by the Ld.CIT(A) which were admittedly issued within a short span of '40' days. In the light of the discussion, we accept the explanation given by the assessee for not responding to the notices issued by the Ld.CIT(A) and further, finds that the Ld.CIT(A) has not decided the grounds of appeal according to sub-section (6) of section 250 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act'); therefore, we set aside the impugned order of the Ld.CIT(A) and restore the appeal back to the file of the Ld.CIT(A) and direct him to pass reasoned order on the grounds of appeal raised by the assessee. The assessee is directed to be diligent, appear/file its written submissions and other relevant documents in support of its grounds of appeal. And the Ld.CIT(A) is directed to decide the appeal on merits after hearing the assessee.

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

Order pronounced on the 29th day of April, 2025, in Chennai.

Sd/-

(जगदीश)
(JAGADISH)

लेखा सदस्य/**ACCOUNTANT MEMBER**

Sd/-

(एबी टी. वर्की)
(ABY T. VARKEY)

न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai,

दिनांक/Dated: 29th April, 2025.

TLN



ITA No.3211/Chny/2024 (AY 2013-14)
Bethany Navajeevan Trust

:: 4 ::

आदेश की प्रतिलिपि अग्रेषित / Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT, Chennai / Madurai / Salem / Coimbatore.
4. विभागीय प्रतिनिधि/DR
5. गार्डफाईल/GF