

आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई।  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**'D' BENCH: CHENNAI**

श्री यस यस विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री जगदीश, लेखक सदस्य के समक्ष  
**BEFORE SHRI SS VISWANETHRA RAVI, JUDICIAL MEMBER AND**  
**SHRI JAGADISH, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.612/Chny/2025  
निर्धारण वर्ष /Assessment Year: 2016-17

Paneerselvam Subramaniam,  
No.476, Kattbomman Street,  
Vysarpadi, Chennai – 600 039.  
[PAN: AYEPP 4808K]

**Vs.** The Income Tax Officer,  
Non Corporate Ward-5(1),  
Chennai.

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

अपीलार्थी की ओर से/ Appellant by  
प्रत्यर्थी की ओर से /Respondent by

: None  
: Shri M.P.Guruprasad, Addl. CIT

सुनवाई की तारीख/Date of Hearing

: 23.04.2025

घोषणा की तारीख /Date of Pronouncement

: 30.04.2025

**आदेश / ORDER**

**PER JAGADISH, A.M :**

Aforesaid appeal filed by the assessee for Assessment Year (AY) 2016-17 arises out of the order of Learned Commissioner of Income Tax (NFAC), Delhi [hereinafter "CIT(A)"] dated 28.12.2024 in the matter of assessment framed by the Assessing Officer [AO] u/s. 147 r.w.s 144 r.w.s 144B of the Income-tax Act, 1961 (hereinafter "the Act") dated 23.10.2023.

2. When the appeal was taken up for hearing, none appeared on behalf of the assessee. Accordingly, the hearing was proceeded with the able assistance of Ld. D.R, Mr. M.P. Guruprasad, Addl. CIT.

3. The A.O has reopened the assessment for the reason that assessee has purchased immovable property of Rs. 52,50,000/-, but had not filed return of income. The A.O in the *ex-parte* order passed u/s. 147/144 of the Act has assessed income at Rs.52,50,000/- by making addition on account of unexplained investment in the said property as the assessee has not responded to the notices issued. Aggrieved by this addition, the assessee filed an appeal before Ld. CIT(A). The Ld. CIT(A) dismissed the appeal as not maintainable for the reason that the assessee has not filed the return of income and not paid an amount of advance tax that was payable, as required u/s. 249(4) of the Act. The assessee is in appeal against the order as huge tax burden has been fastened by the *ex-parte* order passed by the A.O.

4. The Ld. Departmental Representative (DR), has stated that assessee has been negligent before the A.O and has not paid the advance tax , therefore the Ld. CIT(A) order be confirmed.

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5. We have perused the materials available on record and find that assessment order has been *ex-parte* making addition of Rs.52,50,000/- and the Ld. CIT(A) has not adjudicated the appeal and dismissed the appeal as not maintainable. We are of opinion that assessee should be provided an opportunity of being heard in the interest of justice. Accordingly, we set aside the order passed by the Ld. CIT(A) and remit the matter to his file with a direction to provide proper opportunity of being heard. We also direct the assessee to make an application as per Proviso to Section 249(4) of the Act and comply with the notices being issued by the Ld. CIT(A). In view of the above, the appeal filed by the assessee is allowed for statistical purposes only.

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

*Order pronounced on 30<sup>th</sup> April, 2025.*

**Sd/-**  
(यस यस विश्वनेत्र रवि)  
**(SS Viswanethra Ravi)**  
न्यायिक सदस्य / **Judicial Member**

**Sd/-**  
(जगदीश)  
**(Jagadish)**  
लेखा सदस्य / **Accountant Member**

चेन्नई/Chennai, दिनांक/Dated: 30<sup>th</sup> April, 2025.

EDN/-

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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