

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL, 'A' BENCH, CHENNAI
श्री एबी टी वर्की, न्यायिक सदस्य एवं श्री एस. आर.रघुनाथा, लेखा सदस्य के समक्ष
BEFORE SHRI ABY T VARKEY, HON'BLE JUDICIAL MEMBER AND
SHRI S. R. RAGHUNATHA, HON'BLE ACCOUNTANT MEMBER

आयकरअपीलसं./**ITA No.348/CHNY/2025**
(निर्धारण वर्ष / Assessment Year: 2011-12)

Shri C. Ravi,
New No.4/24, N. Goundampalayam,
Thinadamangalam Post,
Namakkal – 637 001.

Vs **The ACIT,**
Circle -1,
Namakkal

PAN : ASUPR 1888H

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Shri T.S. Lakshmi Venkatraman,
FCA

प्रत्यर्थी की ओर से/Respondent by : Shri Keerthi Narayanan, JCIT

सुनवाई की तारीख/Date of Hearing : 22.04.2025

घोषणा की तारीख/Date of Pronouncement : 05.05.2025

आदेश / O R D E R

PER S R RAGHUNATHA, AM:

This appeal by the assessee is filed against the order of the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi, dated 03.12.2024 for the assessment year 2011-12.

2. At the outset, we find that there is a delay of 3 days in appeal filed by the assessee, for which the Ld.AR explained the reasons for delay. After hearing both the parties and considering the small delay of 3 days, we find that there is a reasonable cause for the assessee in not filing appeal on or before the due date prescribed under the law and thus, in the interests of justice, we condone delay in filing of appeal and admit appeal filed by the assessee for adjudication.

3. At the very outset, we notice that the CIT(A)'s order is ex-parte, since there was no compliance from the assessee to the eight notices issued from the office of the First Appellate Authority.

4. The Ld.AR submitted that the assessee is an individual running a business in the name and style of M/s. Sri Ravi Agencies and a trader of maize and jowar. He further submitted that the CIT(A) has dismissed the appeal for non-furnishing of details by passing an ex-parte order qua assessee. 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.

5. 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.

6. We have heard rival submissions and perused the materials on record. The Office of the First Appellate Authority had issued eight hearing notices. However, the assessee had not appeared before the CIT(A) or furnished the details. We note that the Assessing Officer has also passed order u/s.143(3) r.w.s.147 of the Income Tax Act, 1961 by considering the information available with the department and made an addition and the same has been upheld by the Id.CIT(A) - NFAC due to non-participation of the assessee in the first appellate proceedings. Since the assessee has failed to participate and furnish the details both before the AO as well as the appellate proceedings, we levy the cost of Rs.5,000/- (Rupees Five Thousand only) to be paid to State Legal Aid Authority, Hon'ble High Court of Madras and produce proof of payment of cost to the Registry within 30 days from the date of receipt of this order. Accordingly, in the interest of justice, we set aside the order of the Id.CIT(A) and remit the matter back to the file of Assessing Officer by relying on the decision of the Hon'ble Supreme Court in the case of Tin Box Company vs CIT, [2001] 249 ITR 216 (SC) and direct AO to denovo frame the order in accordance to law, after providing reasonable

opportunity to the assessee. Needless to say, assessee to be diligent and file written submissions and relevant documents if advised so.

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

Order pronounced in the open court on 5th May, 2025 at Chennai.

Sd/-
(एबी टी वर्की)
(ABY T VARKEY)
न्यायिक सदस्य/Judicial Member

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

चेन्नई/Chennai,

दिनांक/Date: 05.05.2025

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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