

आयकर अपीलिय 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, JUDICIAL MEMBER AND  
SHRI S.R.RAGHUNATHA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.388/Chny/2025  
निर्धारण वर्ष/Assessment Year: 2017-18

M/s. Benit & Co. – Electronics Pvt. Ltd., 41, TB Road, Arasaradi HO, Madurai South, Madurai-625 016.	<b>v.</b>	The ITO, Corporate Ward-1, Madurai.
[PAN: AAGCB 6197 E]		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)
अपीलार्थी की ओर से/ Appellant by	:	Ms. B.Agnus Jennifer, Advocate for Mr. G. Baskar, Advocate
प्रत्यर्थी की ओर से /Respondent by	:	Mr. Keerthi Narayanan, JCIT
सुनवाईकीतारीख/Date of Hearing	:	23.04.2025
घोषणाकीतारीख /Date of Pronouncement	:	26.05.2025

**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 12.01.2024 for the Assessment Year (hereinafter referred to as "AY") 2017-18.

2. At the outset, it is noted that there is a delay of '313' days in filing of this appeal. The assessee has filed an affidavit explaining the cause of



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delay. Having gone through the affidavit filed for condonation of delay, we find that there is reasonable cause for delay and therefore, we are inclined to condone the same and proceed to hear the appeal on merits.

**3.** The Ld.AR of the assessee brought to our notice that the impugned order of the Ld.CIT(A) is an ex parte order qua assessee because the assessee didn't respond to his four (4) notices and hence, dismissed the appeal without going into the merits of the appeal. According to the Ld.AR, notices issued by the Ld.CIT(A) went to the 'SPAM' account of the assessee, therefore, the assessee wasn't aware about such notices and hence, couldn't respond to the notices and therefore, the Ld.AR pleaded for one more opportunity before the Ld.CIT(A).

**4.** Per contra, the Ld.DR doesn't want us to give one more innings to the assessee.

**5.** Having heard both the parties and after perusal of the records, we note that the Ld.CIT(A) has passed ex parte order qua assessee, since he found that four (4) notices issued to the assessee hasn't been responded to. So, the Ld.CIT(A) was of the view that in the absence of relevant documents to support the contentions against the impugned action of the AO was not sustainable. Therefore, he upheld the assessment order. Be that as it may, we find that the main plea of the assessee is that the notices issued by the Ld.CIT(A) went to the 'SPAM' account of e-mail ID of



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the assessee and therefore, the assessee was not aware of such notices and therefore couldn't respond and therefore, assessee can't be faulted for the technical glitches. In the aforesaid circumstances, we are of the view that there is violation of natural justice and hence, we are inclined to set aside the impugned order of the Ld.CIT(A) and restore the appeal back to the file of the Ld.CIT(A) with a direction to adjudicate the grounds of appeal raised by the assessee on merits as contemplated by sub-section (6) of section 250 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act'). The Ld.AR before us has undertaken to file requisite/relevant documents/written submissions along with case laws to substantiate its grounds of appeal before the Ld.CIT(A). The Ld.CIT(A) to pass speaking order in accordance to law after hearing the assessee. The Ld AR brought to our notice the e-mail ID for correspondence i.e.,: [v.ramachandranoffice@gmail.com](mailto:v.ramachandranoffice@gmail.com). This id may also be considered by Ld CIT(A) while issuing notices to assessee.

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

Order pronounced on the 26<sup>th</sup> day of May, 2025, in Chennai.

**Sd/-**

(एस. आर. रघुनाथा)

**(S.R.RAGHUNATHA)**

लेखा सदस्य/**ACCOUNTANT MEMBER**

**Sd/-**

(एबी टी. वर्की)

**(ABY T. VARKEY)**

न्यायिक सदस्य/**JUDICIAL MEMBER**



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चेन्नई/Chennai,  
दिनांक/Dated: 26<sup>th</sup> May, 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