

आयकर अपीलिय अधिकरण, 'सी' न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH: CHENNAI

माननीय श्री मनु कुमार गिरि ,न्यायिक सदस्य एवं माननीय श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष
BEFORE HON'BLE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER AND
HON'BLE SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.1090/Chny/2025
Assessment Years: 2017-18

Gobraram Choudhary,
No.343-D, 1st Floor, Ganesh Complex
Thomas Street, H.O. Coimbatore South,
Coimbatore,
Tamil Nadu-641001,
[PAN: AWUPG4629B]

Income Tax Officer,
Non-Corp Ward-1(4),
Coimbatore.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Assessee by

: None

प्रत्यर्थी की ओर से /Revenue by

: Ms.Anitha, Addl.CIT

सुनवाई की तारीख/Date of Hearing

: 17.06.2025

घोषणा की तारीख /Date of Pronouncement

: 19.06.2025

आदेश / O R D E R

PER AMITABH SHUKLA, A.M :

This appeal is filed by the assessee against the order bearing DIN & Order No.ITBA / APL / S / 250 / 2024-25 / 1073110545(1) dated 11.02.2025 of the Learned Commissioner of Income Tax [herein after "CIT(A), for the assessment year 2017-18. The reference to the word "Act" in this order hereinafter shall mean the Income Tax Act, 1961 as amended from time to time.

2.0 On the date of hearing, the assessee was called absent. We had noted that a request for adjournment has been made. The request

for adjournment is that time is required for preparation of paper book and submissions.

3.0 Per contra, the Ld.DR objecting to the adjournment application, relied upon the order of lower authorities.

4.0 We have considered the appeal in the light of material available on records. We have noted that the appeal pertains to an old assessment year being 2017-18. No worthwhile benefit is achieved in postponing old matters. We have noted that there is no merit in the request for adjournment which has been found to be made in routine and summary matter. We have also noted that the Ld.CIT(A) has dismissed the appeal for non-compliance by assessee to his statutory notices. It is trite law that no litigant benefits by non-prosecution of its case. Be that as it may be, we are of the considered view that apart from merely harping on the issue of delayed filing by the assessee the Ld. CIT(A) has not touched adequately upon merits of the case. Accordingly, in the interest of justice, we remit the matter back to the file of the Ld.CIT(A) for readjudication after giving due opportunity of being heard to the assessee and in accordance with law. The assessee shall make necessary compliances and any deviation would be adversely viewed. All the grounds of appeal raised by the assessee are therefore allowed for statistical purposes.

5.0 In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced on 19th , June-2025 at Chennai.

Sd/-

(मनु कुमार गिरि)

(MANU KUMAR GIRI)

न्यायिक सदस्य / Judicial Member

चेन्नई/Chennai, दिनांक/Dated: 19th , June-2025.

KB/-

Sd/-

(अमिताभ शुक्ला)

(AMITABH SHUKLA)

लेखा सदस्य /Accountant Member

आदेश की प्रतिलिपि अग्रेषित/**Copy to:**

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