

आयकर अपीलीय अधिकरण, 'बी' (एस एम सी), न्यायपीठ, चेन्नई
**IN THE INCOME TAX APPELLATE TRIBUNAL
'B' (SMC) BENCH, CHENNAI**

श्री जॉर्ज जॉर्ज, उपाध्यक्ष के समक्ष
BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT

आयकर अपील सं./ITA No.: **3204/CHNY/2024**

निर्धारण वर्ष/Assessment Year: 2016-17

Smt. Appasamy Saroja,
1/7, Velampatti Village,
O.G. Halli Post,
Pennagaram Tk.,
Dharmapurai – 636 809.

The Income Tax Officer,
Vs. Ward 1,
Dharmapurai.

PAN: AYZPS 9604D

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

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

: Shri G. Akash, Advocate
: Shri C.P. Solomon, JCIT

सुनवाई की तारीख/Date of Hearing

: 25.06.2025

घोषणा की तारीख/Date of Pronouncement

: 25.06.2025

आदेश/ ORDER

This appeal filed at the instance of the assessee is directed against the order of Addl/JCIT(A)-3, Kolkata dated 30.07.2024 passed under section 250 of the Income Tax Act, 1961 (hereinafter called 'the Act'). The relevant Assessment Year is 2016-17.

2. There is a delay of 77 days in filing the appeal. The assessee has filed petition for condonation of delay along with affidavit stating therein the reasons for belated filing of this appeal. The reasons stated in the affidavit for belated filing is that the assessee had closed her business during 2019 due to financial crisis and hence, she was unaware of the hearing notices and the appellate order. The assessee came to know about the order passed only when she received a phone call regarding the outstanding demand. Immediately, the assessee approached her Chartered Accountant, who advised her to approach the present counsel for filing the appeal and appeal has been filed with a delay of 77 days. On perusal of the same, I find there is sufficient reason for delay in filing this appeal before the Tribunal. Hence, I condone the delay in filing the appeal and proceed to dispose off the appeal on merits.

3. At the very outset, I notice that the order of First Appellate Authority (FAA) is ex-parte, since there was no compliance from the assessee to five notices issued from the office of the First Appellate Authority.

4. The Ld.AR for the assessee submitted that the assessee was unaware of the hearing notices issued from the office of the First Appellate Authority (FAA), since the assessee had closed her business due to financial crises. Hence, it was prayed in the interest of justice and equity, the issue may be restored to the files of the FAA as a last opportunity for proper representation of its case.

5. The Ld.DR submitted that adequate opportunities were provided from the office of the FAA and there is no violation of principles of natural justice. Therefore, it was prayed the appeal of the assessee may be dismissed.

6. I have heard rival submissions and perused the materials on record. The proceedings before FAA was ex-parte, since the assessee did not respond to various notices issued. We strongly deprecate the nonchalant attitude of the assessee in not responding to the notices issued from the offices of the FAA. However, in the interest of justice and fair play, we are of the view that the matter ought to be restored to the files of the FAA. Accordingly, the matter is remitted to the files of the FAA for fresh adjudication. The FAA shall afford reasonable opportunity of

hearing to the assessee. The assessee is directed to co-operate with the Revenue and shall not seek unnecessary adjournment. It is ordered accordingly.

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

Order pronounced in the open court on 25th June, 2025 at Chennai.

Sd/-
(जॉर्ज जॉर्ज के)
(GEORGE GEORGE K)
उपाध्यक्ष /VICE PRESIDENT

चेन्नई/Chennai,
दिनांक/Dated, the 25th June, 2025

RSR

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.