

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH: CHENNAI

माननीय श्री मनु कुमार गिरि, न्यायिक सदस्य एवं माननीय श्री एस.आर.रघुनाथा, लेखा सदस्य के समक्ष।
BEFORE HON'BLE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER AND
HON'BLE SHRI S. R. RAGHUNATHA, ACCOUNTANT MEMBER

आयकरअपील सं./ITA Nos.697/Chny/2025
Assessment Year: 2020-21.

Madurai Veeran Jeyaraman,
No.11/2A, Vanniar Lane,
Anuppanadi, Madurai,
Tamil Nadu-625 009.
[PAN:AIIPJ0237E]

Vs. Income Tax Officer,
Non-Corporate Ward-1(3),
Madurai.

(अपीलार्थी/Assessee)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Assessee by

: None

प्रत्यर्थी की ओर से /Respondent by

: Ms.Gouthami Manivasagam, JCIT

सुनवाई की तारीख/Date of Hearing

: 30.06.2025

घोषणा की तारीख /Date of Pronouncement

: 30.06.2025

आदेश / O R D E R

PER MANU KUMAR GIRI (Judicial Member)

This appeal by the assessee is arising out of the order of the Commissioner of Income Tax PCIT, Madurai u/s. 264 of the Income Tax Act, 1961 (hereinafter the 'Act') in order No.ITBA/REV/F/REV7/2024-25/1072036052(1) dated 09.01.2025.

2. None appeared for the assessee.

3. At the time of hearing, we have noticed that the impugned order under challenge has been passed u/s 264 of the Act by the PCIT, Madurai. Against the order passed u/s. 264 of the Income-tax Act, 1961, assessee preferred an appeal before the

Tribunal. We are of the considered view that there is no right of appeal provided under the statute against the order passed u/s. 264 of the Act. In fact a party to litigation can move to an appropriate forum only when the statute provides for such a right. As can be noticed from section 253 of the Income-tax Act, 1961 an order passed by the Commissioner of Income Tax ('CIT') u/s. 264 of the Act is not appealable before the Appellate Tribunal. Since there is no statutory right to file an appeal against the order passed u/s. 264 of the Act, the appeal filed by the assessee is dismissed. However, liberty is given to the assessee to take appropriate steps as per law. The Id. DR has not objected to the dismissal of the appeal.

4. In result, appeal of the assessee is dismissed in terms above.

Order pronounced in the open court on 30th, day of June, 2025.

Sd/-

(एस.आर.रघुनाथा)

(S. R. RAGHUNATHA)

लेखा सदस्य / ACCOUNTANT MEMBER

Sd/-

(मनु कुमार गिरि)

(MANU KUMAR GIRI)

न्यायिक सदस्य / JUDICIAL MEMBER

चेन्नई Chennai: दिनांक Dated : -06-2025

KB/-

आदेश की प्रतिलिपि अग्रेषित /Copy to :

1. अपीलार्थी/Assessee
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT, Chennai/Coimbatore/Madurai/Salem.
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF