

आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई
**IN THE INCOME TAX APPELLATE TRIBUNAL
'D' BENCH, CHENNAI**

श्री जॉर्ज जॉर्ज के, उपाध्यक्ष एवं श्री एस.आर.रघुनाथा, लेखा सदस्य के समक्ष
**BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT AND
SHRI S.R. RAGHUNATHA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.: 1569/CHNY/2025

निर्धारण वर्ष/Assessment Year: 2018-19

Shri Jagannathan Bhalaji,
30/36, Amuthasarathy Apts,
Ground Floor, Car Street,
Triplicane,
Chennai – 600 005.

The Income Tax Officer,
Vs. Non-Corporate Ward – 9(1),
Chennai.

PAN: AFPPB 8127B

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by

: Shri Darshan Bothra, CA

प्रत्यर्थी की ओर से/Respondent by

: Shri P.K. Senthil Kumar, Addl.CIT

सुनवाई की तारीख/Date of Hearing

: 15.07.2025

घोषणा की तारीख/Date of Pronouncement

: 15.07.2025

आदेश/ ORDER

PER GEORGE GEORGE K, VICE PRESIDENT:

This appeal filed by the assessee is directed against the order of Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi, dated 24.03.2025 passed under section 250 of

the Income Tax Act, 1961 (hereinafter called 'the Act'). The relevant Assessment Year is 2018-19.

2. At the very outset, we notice that the order of First Appellate Authority (FAA) is ex-parte, since there was no compliance from the assessee to four notices issued from the office of the First Appellate Authority. The Ld.AR only prayed that 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 his case.

3. The Id.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.

4. We 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.

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

Order pronounced in the open court on 15th July, 2025 at Chennai.

Sd/-

(एस.आर. रघुनाथा)

(S.R. RAGHUNATHA)

लेखा सदस्य/ACCOUNTANT MEMBER

Sd/-

(जॉर्ज जॉर्ज के)

(GEORGE GEORGE K)

उपाध्यक्ष /VICE PRESIDENT

चेन्नई/Chennai,

दिनांक/Dated, the 15th July, 2025

RSR

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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