

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

श्री एबी टी. वर्की, न्यायिक सदस्य एवं
श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष

**BEFORE SHRI ABY T. VARKEY, JUDICIAL MEMBER AND
SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.1433/Chny/2025
निर्धारण वर्ष/Assessment Year: 2017-18

Angappa Chettiar Subburam, C/o. Sri A. Jeyakumar, 37, Pandian Nagar, 3 rd Street, Dindigul-624 001.	v.	The ITO, Ward-3, Dindigul.
[PAN: BOJPS 8036 Q]		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)
अपीलार्थी की ओर से/ Appellant by	:	Mr.T. Srinivasa, CA
प्रत्यर्थी की ओर से /Respondent by	:	Ms.Anitha, Addl.CIT
सुनवाईकीतारीख/Date of Hearing	:	15.07.2025
घोषणाकीतारीख /Date of Pronouncement	:	22.08.2025

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 24.05.2024 for the Assessment Year (hereinafter referred to as "AY") 2017-18.

2. At the outset, the Ld.AR of the assessee brought to our notice that this appeal has been preferred with a delay of '292' days. The Ld.AR explained the reason for the delay and drew our attention to the petition filed for condoning the delay supported by affidavit. After going through



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the contents of the application for condonation of delay and the affidavit supporting the averments made therein, we find reasonable cause for the delay and therefore, we are inclined to condone the same and proceed to hear the same on merits.

3. Assailing the action of the Ld.CIT(A), the Ld.AR submitted that the Ld.CIT(A) has passed a cryptic order citing non-compliance on the part of the assessee. According to the Ld.AR, the Ld.CIT(A) finding no response to his four (4) notices, has passed the impugned order without going into the merits of the grounds of appeal raised before him, which action of the Ld.CIT(A) is erroneous being violative of Sub-section (6) of Section 250 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act'). According to the Ld.AR, even though, the Ld.CIT(A) states to have issued four (4) notices, none of it have been received in assessee's e-mail may be due to technical glitches in the internet, because of which, assessee was not aware of the existence of such notices and therefore, couldn't respond. Therefore, assessee seeks 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 impugned order of the Ld.CIT(A) is an ex parte order qua assessee. According to the Ld.CIT(A), even though, he has given four (4)



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chances to the assessee to respond, the assessee failed to comply with the same and therefore, he had no other alternative to confirm the action of the AO by making addition of ₹26,77,371/- u/s.69A of the Act. According to the Ld.AR, assessee didn't receive any notices as alleged by the Ld.CIT(A). According to the Ld.AR, notices might have gone to the 'spam' account of the e-mail ID of the assessee. Be that as it may, the fact remains that the Ld.CIT(A) has passed an ex parte order qua assessee which is per-se in violation of Sub-section (6) of Section 250 of the Act. Therefore, we are inclined to set aside the impugned order of the Ld.CIT(A) and restore the appeal back to his file subject to assessee remitting cost of Rs.5,000/- to the State Legal Aid Authority, Hon'ble Madras High Court within three (3) months of receipt of this order; and produce necessary proof of depositing of the same before the Ld.CIT(A) and then, the Ld.CIT(A) is directed to adjudicate the grounds of appeal in accordance to law after hearing the assessee.

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

Order pronounced on the 22nd day of August, 2025, in Chennai.

Sd/-
(अमिताभ शुक्ला)
(AMITABH SHUKLA)
लेखा सदस्य/**ACCOUNTANT MEMBER**

Sd/-
(एबी टी. वर्की)
(ABY T. VARKEY)
न्यायिक सदस्य/**JUDICIAL MEMBER**



ITA No.1433/Chny/2025 (AY 2017-18)
Angappa Chettiar Subburam

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चेन्नई/Chennai,
दिनांक/Dated: 22nd August, 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