

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

श्री जॉर्ज जॉर्ज के, उपाध्यक्ष एवं श्री जगदीश, लेखासदस्य के समक्ष
BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT AND
SHRI JAGADISH, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.1777/ Chny/2025
निर्धारण वर्ष /Assessment Year: 2022-23

Anita Kumaran,
10, Royal Enclave,
Besant Avenue, Adyar,
Chennai – 600 020.
[PAN: AAFPA 3255N]

The Income Tax Officer,
Vs. Non Corporate Circle-10(1),
Chennai.

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

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

: Shri Suraj Nahar, C.A
: Shri Bipin C.N, CIT

सुनवाई की तारीख/Date of Hearing

: 26.08.2025

घोषणा की तारीख /Date of Pronouncement

: 28.08.2025

आदेश / ORDER

PER JAGADISH, A.M :

Aforesaid appeal filed by the assessee for Assessment Year (AY) 2022-23 arises out of the order of Learned Commissioner of Income Tax (NFAC), Delhi [hereinafter "CIT(A)"] dated 28.04.2025, in the matter of assessment framed by the Assessing Officer [AO] u/s. 143(3) r.w.s 144B of the Income-tax Act, 1961 (hereinafter "the Act") on 20.03.2024.

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2. The assessee is an individual and filed her return of income declaring total income of Rs. 5,35,49,070/-. The A.O in the assessment order has made addition on Long Term Capital Gain (LTCG) of Rs. 20,84,30,351/- and addition u/s. 69C of the Act in respect of foreign expenditure of Rs. 7,703/-. Aggrieved by the same, the assessee preferred an appeal before the Ld. CIT(A). However, the Ld. CIT(A) dismissed the appeal *ex-parte* as the assessee has not responded to three notices issued.

3. The Ld. Authorized Representative (A.R.) of the assessee submitted that the Ld. CIT(A) passed the order *ex-parte* without affording sufficient opportunity of being heard. It was further submitted that since huge additions have been made without hearing the assessee, in the interest of justice, one more opportunity may be granted to substantiate her case.

4. On the other hand, the Ld. Departmental Representative (DR), has relied on the orders of lower authorities.

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5. We have heard the rival submissions, and perused the materials available on record. On perusal of the order of the Ld. CIT(A), we find that the Ld. CIT(A) has dismissed the appeal *ex-parte* as the assessee has not complied with the three notices issued. Considering the submission of the assessee, and in the interests of natural justice, we are of the view that the assessee be provided with another opportunity of hearing to substantiate her case before the Ld. CIT(A) subject to payment of costs of Rs.10,000/-. The same shall be paid by the assessee to Tamil Nadu State Legal Services Authority at Hon'ble High Court of Madras within a period of one month from the date of receipt of this order and produce the receipt before the Ld. CIT(A). Accordingly, we set aside the order of the Ld. CIT(A) and remit the matter back to his file for fresh adjudication in accordance with law. We also direct the assessee to appear before the Ld. CIT(A) on the date of hearing without fail and furnish complete details for fresh consideration. In view of the above, the appeal filed by the assessee is allowed for statistical purposes only.

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

Order pronounced on 28th day of August, 2025 at Chennai.

Sd/-
(जॉर्ज जॉर्ज के)
(George George K)
उपअध्यक्ष / Vice President

Sd/-
(जगदीश)
(Jagadish)
लेखा सदस्य / Accountant Member

चेन्नई/Chennai, दिनांक/Dated: 28th August, 2025.

EDN/-

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

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