

आयकर अपीलिय 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.1413/Chny/2025
निर्धारण वर्ष/Assessment Year: 2015-16

M/s. Natrajan Rajeshwari, Flat No.A-50, 160, Arcot Terrace NSK Salai, Vadapalani, Chennai-600 026.	v.	The ITO, NCW-19(6), Chennai.
[PAN: AYCPR 9510 Q]		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)
अपीलार्थी की ओर से/ Appellant by	:	Mr.Varun Ranganathan, Advocate For Mr. K. Ravi, Advocate
प्रत्यर्थी की ओर से /Respondent by	:	Ms. Anitha, Addl.CIT
सुनवाईकीतारीख/Date of Hearing	:	15.07.2025
घोषणाकीतारीख /Date of Pronouncement	:	25.08.2025

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 'Ld.CIT(A)'), Delhi, dated 26.03.2025 for Assessment Year (hereinafter referred to as 'AY') 2015-16.



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2. At the outset, the Ld.AR of the assessee brought to our notice that the impugned order of the Ld.CIT(A) is an ex parte order qua assessee. According to him, the Ld.CIT(A) has noted to have issued two (2) notices and finding that the assessee didn't respond to it, he was pleased to dismiss the appeal of the assessee. According to the Ld.AR, the assessee didn't receive any notice from the office of the Ld.CIT(A), therefore, couldn't respond to it, hence, he prays for one more opportunity before the Ld.CIT(A).

3. Per contra, the Ld.DR doesn't want us to grant one more opportunity to the assessee.

4. Having heard both the parties and after perusal of the records, we note that the Ld.CIT(A) has passed ex parte order qua assessee, without going into the merits of the appeal raised by the assessee. It is noted that the Ld.CIT(A) had issued two (2) notices on 11th February 2025 & 18th February 2025 directing the assessee to comply with the notices by 25th February 2025 and thereafter, has passed the order on 26th March, 2025. In this regard, the Ld.AR brought to our notice that the assessee didn't receive any notices, therefore, it couldn't respond to the notices issued by the Ld.CIT(A). Be that as it may, since the impugned order of the Ld.CIT(A) is without hearing the assessee, there is per-se violation of natural justice. Hence, in the interest of justice and fair play, we are



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inclined to grant one more opportunity to the assessee. Therefore, we set aside the impugned order of the Ld.CIT(A) and restore the appeal back to his file with a direction to adjudicate the grounds of appeal as envisaged u/s.250(6) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act'). The assessee is also directed to file relevant documents/written submissions without fails before the Ld.CIT(A) and the Ld.CIT(A) to pass speaking order in accordance to law after hearing the assessee.

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

Order pronounced on the 25th 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

चेन्नई/Chennai,
दिनांक/Dated: 25th 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