

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 Nos.1391 & 1392/Chny/2025
निर्धारण वर्ष/Assessment Years: 2010-11 & 2011-12

Anthonimuthu Raja, 345, Kottai Allah Kovil Street, Backiyam Nagar, Pattukkottai-614 602.	v.	The ITO, Ward-1(1), Thanjavur.
[PAN: AEFPR 8145 E]		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)
अपीलार्थी की ओर से/ Appellant by	:	Mr.K. Meenakshi Sundaram, ITP
प्रत्यर्थी की ओर से /Respondent by	:	Ms. Anitha, Addl.CIT
सुनवाईकीतारीख/Date of Hearing	:	16.07.2025
घोषणाकीतारीख /Date of Pronouncement	:	25.08.2025

आदेश / ORDER

PER ABY T. VARKEY, JM:

These are appeals preferred by the assessee against the order of the Learned Commissioner of Income Tax (Appeal)/Addl./JCIT(A)-2, Jaipur, dated 27.08.2024 for Assessment Years 2010-11 & 2011-12.



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2. At the outset, the Ld.AR of the assessee brought to our notice that these appeals are filed belatedly with a delay of '195' days; and that the assessee has filed an application explaining the cause for the delay supported by affidavit and prayed for condoning the delay. Having gone through the contents of the affidavit as well as the application for condonation of delay, we note that there is reasonable cause for the delay and therefore, we condone the delay in filing of these appeals and proceed to hear the appeals on its merits.

3. The Ld.AR assailing the impugned orders of the First Appellate Authority brought to our notice that the Ld.CIT(A) has passed ex parte orders qua assessee only on the ground that the notices issued by him has not been responded to by the assessee. According to the Ld.AR, the assessee didn't respond because the assessee didn't receive any notices may be due to the glitches in the Internet. Hence, he pleads for one more opportunity before the Ld.CIT(A).

4. Per Contra, the Ld.DR drew our attention to Page No.2 of the impugned orders and submitted that the assessment orders were passed in the year 2013 & 2014; and the Ld.CIT(A) had issued notices from 2020 to 2024, but the assessee didn't respond, because of which, the Ld.CIT(A)



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had no other alternative but to dismiss the appeals ex parte. Therefore, he does not want us to give one more opportunity to the assessee.

5. In his rejoinder, the Ld.AR submitted that the assessment order was indeed passed on 28.03.2013 for AY 2010-11 and on 29.03.2014 for AY 2011-12. According to the Ld.AR, the assessee immediately filed the appeals before the Jurisdictional CIT(A) [within the limitation period]. But the Ld.CIT(A) didn't pass any orders; and later on in the year 2020 only the Ld.CIT(A) has issued the notices, which notices unfortunately, the assessee didn't receive, because of which, the Ld.CIT(A) has passed the ex parte orders and therefore, according to the assessee, there is violation of natural justice and therefore prayed for grant of one more opportunity before the Ld.CIT(A). And the Ld.AR for assessee undertakes to appear and present the written submissions as well as relevant documents to support the grounds of appeal before the First Appellate Authority.

6. Having heard both the parties and after perusal of the records, it is noted that the impugned orders passed in the captioned appeals are ex-parte orders since assessee didn't respond to the notices issued by the First Appellate Authority. It is noted that for AY 2010-11, the assessee had instituted the appeal on 25.04.2013 & 28.04.2014; and the Ld.CIT(A)



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inter-alia, in the impugned orders had noticed that he got the appeals after 29.05.2023 [e-Appeals Scheme, 2023] and thereafter, he found that the assessee didn't respond to his two (2) notices dated 26.09.2023 & 05.02.2024 and therefore, dismissed the appeals of the assessee. The reason attributed by the assessee for not responding to the notices of the First Appellate Authority, was that the assessee didn't get any notices and therefore, couldn't respond to it. Having taking note that assessee had filed the appeals before the Ld.CIT(A) within the limitation period in the year 2013 & 2014, the impugned action taken by the First Appellate Authority after a decade, when the whole system of issuance of notice, etc., has changed, we are of the view that the assessee must be given one more opportunity of hearing before the First Appellate Authority. In the light of the same, we don't countenance the action of the Ld.CIT(A) simply copying the assessment order and thereafter, confirming the same. Since, there is a violation of natural justice, we are inclined to set aside the impugned orders of the Ld.CIT(A) and restore the appeals back to his file with a direction to adjudicate the grounds of appeal as stipulated under Sub-section (6) of Section 250 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act'). The assessee is also directed to file all the relevant documents as well as written submissions supporting the grounds of appeal raised before the Ld.CIT(A) without fail;



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(AYs 2010-11 & 2011-12)
Anthonimuthu Raja

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and the Ld.CIT(A) to pass speaking order in accordance to law after hearing the assessee.

7. In the result, appeals filed by the assessee are 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