

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.1407/Chny/2025
निर्धारण वर्ष/Assessment Year: 2014-15

The Musiri Taluk Agricultural – Co-op. Marketing Society Ltd., 7-D, College Road, Musiri S.O., Musiri, Tiruchirappalli-621 211.	v.	The ITO, Ward-2(1), Trichy.
[PAN: AAAAT 8118 K]		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)
अपीलार्थी की ओर से/ Appellant by	:	Mr.Bhupendran, Advocate
प्रत्यर्थी की ओर से /Respondent by	:	Ms.Anitha, Addl.CIT
सुनवाईकीतारीख/Date of Hearing	:	15.07.2025
घोषणाकीतारीख /Date of Pronouncement	:	04.09.2025

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 11.04.2025 for the Assessment Year (hereinafter referred to as 'AY') 2014-15.

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, merely because that the assessee didn't respond to his notice. According to the Ld.AR, the



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assessee didn't receive any notices from the office of the Ld.CIT(A), therefore, they couldn't respond to it and therefore, prayed for one more opportunity before the Ld.CIT(A).

3. Per Contra, the Ld.DR doesn't want us to interfere with the action of the Ld.CIT(A) since the assessee failed to respond to the notices issued by the office of the Ld.CIT(A).

4. Having heard both the parties and after perusal of the records, it is noted that the impugned order of the Ld.CIT(A) is an ex parte order. It is also noted that the Ld.CIT(A) has made a bald statement that despite issuance of several notices, the assessee failed to respond without specifying the details of the notices he has purportedly sent to assessee; and further, the Ld.CIT(A) is noted to have passed a cryptic order confirming the action of the AO. We don't countenance such an action of the Ld.CIT(A) for the reason that there is per-se violation of natural justice, when the assessee's claim is that it didn't receive any notice from Ld CIT(A)'s office. Therefore, we are inclined to grant one more opportunity to assessee. Hence, we set aside the impugned order of the Ld.CIT(A) and restore the appeal back to his file with a direction to decide the legal issue as well as grounds on merits by passing a speaking order as contemplated under sub-section (6) of Section 250 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act'). The assessee is directed



ITA No.1407/Chny/2025 (AY 2014-15)
The Musiri Taluk Agricultural Co-op.
Marketing Society Ltd.

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to file all the relevant documents including written submission before the Ld.CIT(A) and diligently participate in the appellate proceedings and the Ld.CIT(A), if necessary may call for remand report and pass orders on the legal issue as well as on merits 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 04th day of September, 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: 04th September, 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