

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई  
**IN THE INCOME TAX APPELLATE TRIBUNAL  
'B' BENCH, CHENNAI**

श्री जॉर्ज जॉर्ज के, उपाध्यक्ष एवं श्री एस.आर.रघुनाथा, लेखा सदस्य के समक्ष  
**BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT AND  
SHRI S.R. RAGHUNATHA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.: 2010/CHNY/2025

निर्धारण वर्ष/Assessment Year: 2018-19

**Shri Nafees Ahmed Varsala,**  
2A, 17/8, Shree Mithila,  
Wheatcroft Road,  
Chennai – 600 034.

**The Income Tax Officer,**  
Vs. Non-Corporate Circle 4(1),  
Chennai.

**PAN: ACEPA 6141Q**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by

: Shri K.R. Adivarahan, F.C.A

प्रत्यर्थी की ओर से/Respondent by

: Ms. Gouthami Manivasagam, JCIT

सुनवाई की तारीख/Date of Hearing

: 18.09.2025

घोषणा की तारीख/Date of Pronouncement

: 18.09.2025

**आदेश/ ORDER**

**PER GEORGE GEORGE K, VICE PRESIDENT:**

This appeal filed by the assessee is directed against the order of the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi dated 20.05.2025, passed under section 250 of the Income Tax Act, 1961 (hereinafter called 'the Act'). The relevant Assessment Year is 2018-19.

2. At the very outset, we notice that the order of First Appellate Authority (FAA) is ex-parte, since there was no compliance from the assessee to the various notices issued from the office of the First Appellate Authority.

3. The Ld.AR submitted that the FAA had dismissed the appeal of the assessee by passing an ex-parte order stating that the assessee has not responded to the hearing notices and had not furnished any supporting, relevant and cogent arguments/ averments. The Ld.AR submitted that the assessee has filed written submissions on 07.11.2024 in response to notice issued on 23.10.2024 in the ITBA portal, which was not considered by the FAA. In support of his submission, the Ld.AR has filed the copy of 'e-proceedings response acknowledgement'. It was prayed in the interest of justice and equity, the issue may be restored to the files of the FAA as a last opportunity for proper representation of its case.

4. The Id.DR submitted that adequate opportunities were provided from the office of the FAA and there is no violation of principles of natural justice. Therefore, it was prayed the appeal of the assessee may be dismissed.

5. We have heard rival submissions and perused the materials on record. The proceedings before FAA was ex-parte, since the assessee did not respond to various notices issued. We strongly deprecate the nonchalant attitude of the assessee in not responding to the notices issued from the offices of the FAA. We also note that the FAA had not taken note of the response filed by the assessee on 07.11.2024. Therefore, in the interest of justice and fair play, we are of the view that the matter ought to be restored to the files of the FAA. Accordingly, the matter is remitted to the files of the FAA for fresh adjudication. The FAA shall afford reasonable opportunity of hearing to the assessee. The assessee is directed to co-operate with the Revenue and shall not seek unnecessary adjournment. It is ordered accordingly.

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

Order pronounced in the open court on 18<sup>th</sup> September, 2025 at Chennai.

Sd/-

(एस.आर. रघुनाथा)

**(S.R. RAGHUNATHA)**

लेखा सदस्य/ACCOUNTANT MEMBER

Sd/-

(जॉर्ज जॉर्ज के)

**(GEORGE GEORGE K)**

उपाध्यक्ष /VICE PRESIDENT

चेन्नई/Chennai,

दिनांक/Dated, the 18<sup>th</sup> September, 2025

**RSR**

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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