

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

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

आयकर अपील सं./ITA No.: 2205/CHNY/2025

निर्धारण वर्ष/Assessment Year: 2015-16

**Shri Muthukumar
Shanmugavadivel,**
38, Chidambaram Colony,
Telungupalayam S.O.,
Coimbatore South,
Coimbatore – 641 039.

The Income Tax Officer,
Vs. Non-Corporate Ward 3(1),
Coimbatore

PAN: EOEPS 7752M

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by

: Ms. S. Mathangi, Advocate

प्रत्यर्थी की ओर से/Respondent by

: Ms. Gouthami Manivasagam, JCIT

सुनवाई की तारीख/Date of Hearing

: 22.10.2025

घोषणा की तारीख/Date of Pronouncement

: 22.10.2025

आदेश/ ORDER

PER GEORGE GEORGE K, VICE PRESIDENT:

This appeal filed by the assessee is directed against the order of Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi dated 07.07.2025, passed under section 250 of the Income Tax Act, 1961 (hereinafter called 'the Act'). The relevant Assessment Year is 2015-16.

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

3. The Ld.AR submitted that the FAA has dismissed the appeal for non-compliance without adjudicating the grounds raised by the assessee. The Ld.AR submitted that the assessee has raised a specific ground with regard to reassessment order being time barred, which has also not been adjudicated by the FAA. It was prayed, in the interest of justice and equity, assessee may be provided with one more opportunity to present his case before the FAA.

4. The Ld.DR submitted that adequate opportunities were provided from the offices of the FAA and there is no violation of principles of natural justice.

5. We have heard rival contentions and gone through the facts and circumstances of the case. Admittedly, the FAA has granted several opportunities to the assessee, as evident from the order of FAA and the assessee was totally non-cooperative before FAA.

We strongly deprecate the nonchalant attitude of the assessee. However, it is also noticed that the FAA has dismissed the appeal *in-limine* through a non-speaking order without adjudicating the specific grounds raised by the assessee. Therefore, we set aside the order of FAA and remit the matter back to his file for fresh adjudication by a speaking order after allowing reasonable opportunity of being heard 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 22nd October, 2025 at Chennai.

Sd/-

(जगदीश)

(JAGADISH)

लेखा सदस्य/ACCOUNTANT MEMBER

Sd/-

(जॉर्ज जॉर्ज के)

(GEORGE GEORGE K)

उपाध्यक्ष /VICE PRESIDENT

चेन्नई/Chennai,

दिनांक/Dated, the 22nd October, 2025

RSR

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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