

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 Nos.: 2208 & 2209/CHNY/2025

निर्धारण वर्ष/Assessment Year: 2015-16

**Shri Vilankurichi Palanisamy
Ramesh,**
No.91, Ward No.1, Lenin Street,
Vilankurichi P.O.,
Coimbatore.

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

PAN: BJTPR 2987J

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by

: Shri A. Arjun Raj, CA
(Through Virtual Mode)

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:

These appeals filed by the assessee are directed against the two different orders of Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi dated 24.07.2025 & 22.07.2025, 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 in quantum appeal in ITA No.2208/CHNY/2025, there is a delay of 89 days in filing the appeal before the FAA. The assessee has filed reason for delay in filing the appeal before the FAA. Though the FAA has observed the explanation for delay is not reasonable, he has admitted the appeal and decided on merits. It was further noticed that both the appeals of the assessee before the First Appellate Authority have been decided ex-parte. The reason for deciding the appeals ex-parte was that the assessee did not file written submission in response to the notices issued from the Office of the First Appellate Authority (FAA).

3. The Ld.AR for the assessee submitted that initially, the assessee had sought for adjournment for the first two notices issued in quantum appeal (ITA No.2208/CHNY/2025) and three notices issued in the penalty appeal (ITA No.2209/CHNY/2025). Subsequently, for the quantum appeal, the FAA had issued a notice dated 17.07.2025 requiring the assessee to furnish his submissions on or before 24.07.2025. It was stated that the assessee had filed written submissions with paper books on

23.07.2025 through e-filing portal (Acknowledgment No.412417531230725). The Ld.AR submitted that the FAA had dismissed the appeal by passing ex-parte order without considering the written submissions filed by the assessee on 23.07.2025. With regard to penalty appeal (ITA No.2209/CHNY/2025), the Ld.AR submitted that the FAA had issued notice on 17.07.2025 requiring the assessee to file written submissions on or before 24.07.2025. However, the FAA had passed the order ex-parte on 22.07.2025 itself.

3. The Ld.DR supported the orders of the FAA.

4. We have heard rival submissions and perused the material on record. The Office of the FAA had issued notices directing the assessee to file written submissions. Since there was no response by the assessee to the notices issued, the FAA passed ex-parte orders. It is the claim of the assessee that against the quantum appeal, the assessee had submitted written submissions on 23.07.2025, which was not taken note by the FAA and against the penalty appeal, the FAA had passed the order on 22.07.2025 itself though the time for written submission is 24.07.2025. In view of the above, the matter needs to be examined afresh by the FAA

and accordingly, the issues are restored to the files of the FAA. 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.

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