

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

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

आयकर अपील सं./ITA No.2222/Chny/2025
निर्धारण वर्ष /Assessment Year: 2015-16

Immaculaten Heart of Mary,
Mayuram, Thanjavur,
Nagapattinam,
Mayiladuthurai – 609 001.
PAN: AAATI 3582M

Vs. The Income Tax Officer,
Exemption Ward,
Trichy.

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

अपीलार्थी की ओर से/ Appellant by
प्रत्यर्थी की ओर से /Respondent by

: Shri R.S.Lakshmi Narayana, Advocate
: Ms. Gouthami Manivasagam, JCIT

सुनवाई की तारीख/Date of Hearing

: 22.10.2025

घोषणकी तारीख /Date of Pronouncement

: 28.10.2025

आदेश / ORDER

PER JAGADISH, A.M :

Aforesaid appeal filed by the assessee for Assessment Year (AY) 2015-16 arises out of the order of Learned Commissioner of Income Tax (NFAC), Delhi [hereinafter "CIT(A)"] dated 18.06.2025 in the matter of assessment framed by Ld. Assessing Officer [AO] u/s. 147 r.w.s 144 r.w.s 144B of the Income-tax Act, 1961 (hereinafter "the Act") dated 21.03.2023.

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2. The assessee is a trust and has not filed the return of income for the relevant assessment year. Based on the information available, the A.O found that there were cash deposits of Rs.78,11,200/- in the assessee's bank account with Canara Bank and interest income of Rs.1,06,530/-. Since no return of income was filed, the A.O reopened the assessment by issuing a notice u/s. 148 of the Act. The A.O completed the assessment *ex-parte* u/s. 144 of the Act, making an addition of Rs.79,17,730/-, as the assessee failed to comply with the notices issued as well as the details called for. Aggrieved, the assessee preferred an appeal before the Ld. CIT(A). However, the Ld. CIT(A) dismissed the appeal *ex-parte*, upholding the order of the A.O as the assessee did not comply with the notices issued.

3. The Learned Authorized Representative (Ld. A.R) contended that the Ld. CIT(A) had issued three notices allowing only three days time for compliance and dismissed the appeal *ex-parte* without providing sufficient opportunity. It was further submitted that the assessee is a trust and that the assessment order was also passed *ex-parte* with substantial additions. Therefore, the Ld. A.R prayed that the assessee may be granted one more opportunity to substantiate its case.

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4. The Learned Departmental Representative (Ld. D.R) relied on the orders of the lower authorities and requested that the appeal be dismissed.

5. We have heard the rival submissions and perused the materials available on record. We find that the assessment order in this case has been passed *ex-parte* by making addition of Rs. 79,17,730/-. The Ld. CIT(A) granted only three days time for making the compliance. Therefore, keeping in view the principles of natural justice, we are of the opinion that one more opportunity should be granted to the assessee to substantiate his case before the A.O. Accordingly, we set aside the impugned order and remit the matter back to the file of A.O for *denovo* assessment in accordance with law, after affording reasonable opportunity of hearing to the assessee. The assessee is directed to appear before the A.O on the date of hearing without fail and to furnish complete details in support of its claim for fresh adjudication. In view of the above, the appeal filed by the assessee is allowed for statistical purposes only.

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

Order pronounced on 28th day of October, 2025 at Chennai.

Sd/-
(जॉर्ज जॉर्ज के)
(George George K)
उपध्यक्ष / Vice President

Sd/-
(जगदीश)
(Jagadish)
लेखा सदस्य / Accountant Member

चेन्नई/Chennai, दिनांक/Dated: 28th October, 2025.
EDN, Sr. P.S

आदेश की प्रतिलिपि अग्रेषित/**Copy to:**

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