

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

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

आयकर अपील सं./ITA Nos.2243 & 2244/Chny/2025
निर्धारण वर्ष /Assessment Years: 2017-18 & 2018-19

Moti Private Ltd.,
1-130, Indira Nagar,
Thrivallur High Road,
Pammadukulam, Redhills,
Chennai – 600 052.
PAN: AAKCM 7363H

Vs. The Income Tax Officer,
Corporate Ward-4(),
Chennai.

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

अपीलार्थी की ओर से/ Appellant by

: Shri Raghav Rajeev Menon,
Advocate

प्रत्यर्थी की ओर से /Respondent by

: Ms. Gouthami Mainivasagam, JCIT

सुनवाई की तारीख/Date of Hearing

: 23.10.2025

घोषणा की तारीख /Date of Pronouncement

: 30.10.2025

आदेश / ORDER

PER JAGADISH, A.M :

Aforesaid two appeals filed by the assessee for Assessment Years (AYs) 2017-18 & 2018-19 arises out of the orders of Learned Commissioner of Income Tax (NFAC), Delhi [hereinafter "CIT(A)"] dated 03.07.2025 & 13.06.2025, respectively.

ITA No.2243/Chny/2025:

2. The assessee is a company and had not filed its return of income for the relevant assessment year. Based on the information, the A.O found that the assessee has rental receipts of Rs. 33,60,000/-. Since no return of income was filed, the A.O. reopened the assessment. The A.O. thereafter completed the assessment u/s. 144 of the Act by making an addition of Rs. 23,39,680/- in respect of rental income, as the assessee had failed to file the return of income as well as furnish 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* as the assessee failed to comply with the notices issued.

4. The Learned Authorized Representative (Ld. A.R.) contended that the A.O did not provide sufficient opportunity, as the show cause notice dated 18.05.2023 required compliance by 23.05.2023, thereby granting only four days time. It was therefore submitted that one more opportunity may be granted to the assessee to present its case before the A.O.

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

6. We have heard the rival submissions and perused the materials available on record. We have heard the rival submissions and perused the materials available on record. We find that the A.O. issued a show cause notice on 18.05.2023 granting only four days' time for compliance, and that the Ld. CIT(A) also passed the order ex parte as the assessee did not respond to the notices issued and failed to furnish the requisite details. However, 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 her case before the A.O. Accordingly, we set aside the impugned order and remit the matter back to the file of the A.O for *denovo* assessment in accordance with law, after affording reasonable opportunity of being heard to the assessee. The assessee is also directed to comply with all the notices issued by the A.O and furnish all relevant details for fresh consideration. In view of the above, the appeal filed by the assessee is allowed for statistical purposes only.

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ITA No.2244/Chny/2025:

7. The facts and issues involved in the assessee's appeal for A.Y. 2018-19 are identical to those considered in A.Y. 2017-18. Following our decision in ITA No. 2243/Chny/2025 for A.Y. 2017-18, we similarly set aside the impugned order for this year and remit the matter back to the file of the A.O for *denovo* assessment in accordance with law, after affording reasonable opportunity of being heard to the assessee.

8. In the result, both the appeals filed by the assessee are allowed for statistical purposes.

Order pronounced on 30th day of October, 2025 at Chennai.

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

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

चेन्नई/Chennai, दिनांक/Dated: 30th 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