

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

श्री जॉर्ज जॉर्ज के, उपाध्यक्ष एवं श्री इंटूरी रामा राव, लेखा सदस्य के समक्ष
BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT AND
SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER

S.A. No. 135/CHNY/2025

[In ITA No. 3844/CHNY/2025]

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आयकर अपील सं./**ITA No.:3844/CHNY/2025**

निर्धारण वर्ष/Assessment Year: 2017-18

Shri Durairaj Velumani,
34, Appadurai 2nd Street,
Ayanavaram,
Chennai – 600 023.

The Income Tax Officer,
vs International Taxation Ward 2(2),
Chennai

PAN: AECPV 9347R

(प्रार्थक / Petitioner)

(प्रत्यर्थी/Respondent)

प्रार्थक की ओर से/Petitioner by

: Dr.S. Sankar Ganesh, Advocate
(Through Virtual Mode)

प्रत्यर्थी की ओर से/Respondent by

: Ms. Gouthami Manivasagam, JCIT

सुनवाई की तारीख/Date of Hearing

: 02.01.2026

घोषणा की तारीख/Date of Pronouncement

: 02.01.2026

आदेश / O R D E R

PER GEORGE GEORGE K, VICE PRESIDENT:

The assessee has filed this stay petition requesting for stay of outstanding demand of Rs.19,09,372/- for the assessment year 2017-18

2. When this stay petition was called for hearing, the Ld.AR for the assessee stated that the order passed by the CIT(A) is ex-parte

and the assessee had not received the notice of hearing issued from the office of CIT(A). The Ld.AR further submitted that the CIT(A) had passed the order ex-parte without affording a reasonable and effective opportunity of hearing to the assessee.

3. We noted that the assessee is non-compliant before the CIT(A) and the CIT(A) also passed the appellate order ex-parte. Since the order of CIT(A) is ex-parte, we are adjudicating the appeal along with the stay petition.

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4. The appeal filed at the instance of the assessee is directed against the order of Commissioner of Income Tax (Appeals), Chennai, dated 28.11.2025 passed under section 250 of the Income Tax Act, 1961 (hereinafter called 'the Act'). The relevant Assessment Year is 2017-18.

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

6. The Ld.AR submitted that the assessee is an NRI and the two hearing notices issued from the office of the First Appellate Authority (FAA) were not received by the assessee. Therefore, the assessee was unaware of the hearing notices and hence, he could not appear during the appellate proceedings. Hence, it was prayed in the interest of justice and equity, the issue may be restored to the files of the CIT(A) as a last opportunity for proper representation of his case.

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

8. We have heard rival submissions and perused the materials on record. The proceedings before CIT(A) was ex-parte, since the assessee did not respond to two notices issued. We strongly deprecate the nonchalant attitude of the assessee in not responding to the notices issued from the offices of the CIT(A) However, 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 CIT(A)

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.

9. Since we have heard the appeal and decided, the Stay petition becomes infructuous and hence, dismissed.

10. In the result, the appeal filed by the assessee is allowed for statistical purposes and the stay application filed by the assessee is dismissed.

Order pronounced in the open court on 2nd January, 2026 at Chennai.

Sd/-

(इंटूरी रामा राव)

(INTURI RAMA RAO)

लेखा सदस्य/ACCOUNTANT MEMBER

Sd/-

(जॉर्ज जॉर्ज के)

(GEORGE GEORGE K)

उपाध्यक्ष /VICE PRESIDENT

चेन्नई/Chennai,

दिनांक/Dated 2nd January, 2026

RSR

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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