

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

श्री जॉर्ज जॉर्ज के, उपाध्यक्ष एवं श्री एस.आर.रघुनाथा, लेखा सदस्य के समक्ष
**BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT AND
SHRI S.R. RAGHUNATHA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.: 4049/CHNY/2025

निर्धारण वर्ष/Assessment Year: 2014-15

**Sri Sakthimaan Fireworks
Industries,**
2/47, Pillayar Kovil Street,
T. Managaseri B.O,
Samynatham,
Virudhunagar – 626 141.

The Income Tax Officer,
Vs. Ward 3,
Virudhunagar

PAN: ABXFS 8045F

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

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

: Shri Vishnu Sumanth, Advocate
: Shri Aroon Praasad, Addl.CIT

सुनवाई की तारीख/Date of Hearing

: 25.02.2026

घोषणा की तारीख/Date of Pronouncement

: 26.02.2026

आदेश/ ORDER

PER GEORGE GEORGE K:

This appeal filed by the assessee is directed against the order of Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi dated 27.11.2025 passed under section 250 of the Income Tax Act, 1961 (hereinafter called 'the Act'). The relevant Assessment Year is 2014-15.

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 three notices issued from the office of the First Appellate Authority.

4. The Ld.AR for the assessee submitted that the order passed by the FAA is ex-parte. The Ld.AR further submitted that the assessee is from a village and has failed to take note of the hearing notices issued from the office of the FAA and hence, the appellate proceedings remained ex-parte. The Ld.AR further submitted that before AO also the assessee has responded partially and has not furnished the complete details. Moreover, before the Tribunal, the assessee has also raised a legal ground stating that notice u/s.143(2) of the Act was not issued in the reassessment proceedings. Since, the assessee has not represented its case fully before the AO, it was prayed in the interest of justice and equity, the issue may be restored to the files of the AO as a last opportunity for proper representation of its case.

5. The Ld.DR submitted that adequate opportunities were provided from the offices of the AO and the FAA and there is no violation of principles of natural justice. Therefore, it was prayed the appeal of the assessee may be dismissed.

6. We have heard rival submissions and perused the materials on record. The proceedings before the FAA was ex-parte, since the assessee did not respond to various notices issued. We strongly deprecate the nonchalant attitude of the assessee in not responding to the notices issued from the offices of the FAA. Since the assessee has not furnished the complete details before the AO and the assessee has raised a legal ground before the Tribunal stating that notice u/s.143(2) of the Act was not issued in the reassessment proceedings, 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 AO. Accordingly, the matter is remitted to the files of the AO for fresh adjudication along with the legal issue raised before the Tribunal. The AO shall afford reasonable opportunity of hearing to the assessee. The assessee is directed to cooperate with the Revenue and shall not seek unnecessary adjournment. It is ordered accordingly.

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

Order pronounced in the open court on 26th February, 2026 at Chennai.

Sd/-

(एस.आर. रघुनाथा)

(S.R. RAGHUNATHA)

लेखा सदस्य/ACCOUNTANT MEMBER

चेन्नई/Chennai,

दिनांक/Dated, the 26th February, 2026

Sd/-

(जॉर्ज जॉर्ज के)

(GEORGE GEORGE K)

उपाध्यक्ष /VICE PRESIDENT

RSR

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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