

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.: 4123/CHNY/2025

निर्धारण वर्ष/Assessment Year: 2018-19

Shri Annakodiraj,
93, Kankanankinaru,
Balapathiraramapuram PO,
VK Pudur TK,
Tirunelveli – 627 953.

The Income Tax Officer,
Vs. Ward 1,
Tirunelveli

PAN: BYDPA 7546K

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by

: Shri J. Saravanan, Advocate

प्रत्यर्थी की ओर से/Respondent by

: Shri Aroon Praasad, Addl.CIT

सुनवाई की तारीख/Date of Hearing

: 26.02.2026

घोषणा की तारीख/Date of Pronouncement

: 27.02.2026

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 09.10.2025 passed under section 250 of the Income Tax Act, 1961 (hereinafter called 'the Act'). The relevant Assessment Year is 2018-19.

2. At the very outset, we notice that the assessment has been completed on best judgment basis u/s.147 r.w.s.144 r.w.s.144B of the Act on 19.01.2024. Further the First Appellate Authority (FAA) has also confirmed the additions made by the AO stating that the assessee has not furnished any documentary evidence in support of his contentions.

3. The Ld.AR submitted that the assessee is an illiterate framer, engaged in the business of milk trading on commission basis. The Ld.AR submitted that the FAA has confirmed the additions made by the AO since assessee has not filed any evidences to substantiate his claim. The Ld.AR further submitted that the assessment is also best judgment assessment and hence, 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 his case.

4. 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.

5. We have heard rival submissions and perused the materials on record. Before FAA, assessee has only made submissions but has not produced any documentary evidences. Since there was no evidence furnished controverting the findings of the AO in making additions, the FAA confirmed the additions made by the AO. The Ld.AR submitted that the assessee could not obtain the relevant documents during the course of appellate proceedings. Even the proceedings before the AO 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 AO. 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 AO with a condition assessee pays a cost of Rs.10,000/- (Rupees ten thousand only) to be paid to Tamil Nadu State Legal Services Authority at the Hon'ble High Court of Madras. The amount of Rs.10,000/- shall be paid within a month's time from the date of receipt of this order and assessee shall produce the receipt for the said payment before the AO. Accordingly, the matter is remitted to the files of the AO for fresh adjudication. The AO 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.

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

Order pronounced in the open court on 27th February, 2026 at Chennai.

Sd/-

(एस.आर. रघुनाथा)

(S.R. RAGHUNATHA)

लेखा सदस्य/ACCOUNTANT MEMBER

चेन्नई/Chennai,

दिनांक/Dated, the 27th February, 2026

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.

Sd/-

(जॉर्ज जॉर्ज के)

(GEORGE GEORGE K)

उपाध्यक्ष /VICE PRESIDENT