

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई  
**IN THE INCOME TAX APPELLATE TRIBUNAL  
'A' 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.:1088/CHNY/2026

निर्धारण वर्ष/Assessment Year: 2016-17

&

**S.A. No.82/CHNY/2026**

[In ITA No.1088/CHNY/2026]

**M/s. Arulmigu**

**Sangameswarar Thirukkoil,**

Bhavani Nagar,

Bhavani Taluk,

Erode – 638 001.

**The ACIT (Exemptions),**

Vs. Coimbatore

**PAN: AADTA 0238P**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by

: Shri N. Prasad, Advocate

प्रत्यर्थी की ओर से/Respondent by

: Ms. T.Mythili, JCIT

सुनवाई की तारीख/Date of Hearing

: 12.03.2026

घोषणा की तारीख/Date of Pronouncement

: 13.03.2026

**आदेश/ ORDER**

**PER GEORGE GEORGE K, VICE PRESIDENT:**

This appeal filed by the assessee is directed against the order of Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi, dated 18.12.2025 passed under section 250 of the Income Tax Act, 1961 (hereinafter called 'the Act'). The relevant Assessment Year is 2016-17.

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

3. The Ld. AR for the assessee submitted that the FAA had issued four notices of hearing. The Ld. AR submitted that the assessee had sought adjournment in respect of the first notice of hearing, while the other three notices were issued within a short span of time, i.e., on 06.11.2025, 14.11.2025 and 11.12.2025, which the assessee failed to take note of and, consequently, the appellate proceedings were completed ex-parte. Therefore, the Ld. AR prayed that, in the interest of justice and equity, one more opportunity may be granted to the assessee to properly represent his case.

4. The Ld.DR submitted that adequate opportunities were provided from the offices of 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 the rival submissions and perused the material available on record. The Ld. AR submitted that the FAA had issued four notices of hearing, out of which the assessee had sought adjournment in respect of the first notice. It was further submitted that the remaining

three notices were issued within a short span of time on 06.11.2025, 14.11.2025 and 11.12.2025, which the assessee failed to take note of, resulting in the appellate proceedings being completed ex-parte. Considering the submissions of the Ld. AR and in the interest of justice and fair play, we deem it appropriate to set aside the impugned order of the FAA and remit the matter back to the file of the FAA for fresh adjudication. The FAA 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. Since we have disposed off the appeal, the Stay application is rendered infructuous and is dismissed.

7. 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 13<sup>th</sup> March, 2026 at Chennai.

*Sd/-*

(एस.आर. रघुनाथा)

**(S.R. RAGHUNATHA)**

लेखा सदस्य/ACCOUNTANT MEMBER

चेन्नई/Chennai,

दिनांक/Dated, the 13<sup>th</sup> March, 2026

**RSR**

*Sd/-*

(जॉर्ज जॉर्ज के)

**(GEORGE GEORGE K)**

उपाध्यक्ष /VICE PRESIDENT

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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