

**आयकर अपीलीय अधिकरण 'डी' न्यायपीठ चेन्नई में।**

**IN THE INCOME TAX APPELLATE TRIBUNAL**

**"D" BENCH, CHENNAI**

**माननीय श्री महावीर सिंह, उपाध्यक्ष एवं**

**माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।**

**BEFORE HON'BLE SHRI MAHAVIR SINGH, VICE PRESIDENT AND**

**HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM**

आयकर अपील सं./ ITA No.913/Chny/2020

(निर्धारण वर्ष / **Assessment Year: 2011-12**)

<b>Smt. Raja Sasikala</b> No. 438, Phase 1 & 2, Kattunava Nagar, Thiruverkadu, Ayappakam, Tiruvallur – 600 077.	<b>बनाम/</b> Vs.	<b>ITO</b> Ward -2, Villupuram.
स्थायी लेखा सं./जीआइ आर सं./PAN/GIR No. <b>BHGPS-5436-N</b>		
(□ पीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थी की ओरसे/ <b>Appellant by</b>	:	Shri D. Anand (Advocate) – Ld. AR
प्रत्यर्थी की ओरसे/ <b>Respondent by</b>	:	Shri G. Johnson (Addl. CIT) –Ld. DR

सुनवाई की तारीख/ <b>Date of Hearing</b>	:	30-03-2022
घोषणा की तारीख / <b>Date of Pronouncement</b>	:	30 -03-2022

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeal by assessee for Assessment Year (AY) 2011-12 arises out of the order of learned Commissioner of Income Tax (Appeals), Puducherry [CIT(A)] dated 11-09-2020 in the matter of

assessment framed by Ld. Assessing Officer [AO] u/s. 144 r.w.s 147 of the Act on 21-12-2018.

2. The Ld. AR, drawing our attention to the orders of the lower authorities, pleaded for another opportunity of substantiating the case. The Ld. AR submitted that there was reasonable cause for late filing of appeal before Ld. CIT(A). The Ld. Sr. DR opposed the same and submitted that the assessee remained negligent in attending assessment proceedings as well as appellate proceedings.

3. The material facts are that the assessee being resident individual was assessed on *best judgment* basis u/s. 144 r.w.s. 147 of the Act wherein the deposits of Rs.10.56 Lacs were assessed as assessee's income. Though, the assessee preferred further appeal, however, the Ld. CIT(A) dismissed the appeal on technical ground for want of condonation of delay. It was noted by Ld. CIT(A) that the appeal was filed on 19-06-2019, however, the appeal was required to be filed on or before 24-01-2019. Accordingly, the appeal was dismissed. Aggrieved, the assessee is in further appeal before us.

3. Though, we concur with the submissions of the Ld. Sr. DR that the assessee's own negligence has resulted into dismissal of the appeal, however, keeping in view the principles of natural justice, we set aside the impugned order and restore the appeal back to the file of Ld. CIT(A). The Ld. CIT(A) shall consider the condonation of delay leniently and if the appeal is admitted, adjudicate the same on merits by way of speaking order. The assessee, in turn, is directed to substantiate its case failing which Ld. CIT(A) shall be at liberty to dispose of the appeal on the basis of material on record.

4. The appeal stands allowed for statistical purposes.

Order pronounced on 30<sup>th</sup> March, 2022.

**Sd/-**  
**(MAHAVIR SINGH)**  
**उपअध्यक्ष / VICE PRESIDENT**

**Sd/-**  
**(MANOJ KUMAR AGGARWAL)**  
**लेखकसदस्य / ACCOUNTANT MEMBER**

चेन्नई / Chennai; दिनांक / Dated : 30-03-2022

*JPV*

**आदेश की प्रतिलिपि ँ ग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी/Appellant 2. प्रत्यर्थी/Respondent 3. आयकर आयुक्त (अपील)/CIT(A) 4. आयकर आयुक्त/CIT  
5. विभागीय प्रतिनिधि/DR 6. गार्ड फाईल/GF