

**आयकर अपीलीय अधिकरण 'ए' न्यायपीठ चेन्नई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**'A' 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.385/Chny/2021  
(निर्धारण वर्ष / Assessment Year: 2012-13)

<b>M. Bharathi</b> No.2/440, Pandy-Villupuram Road, Kandamangalam, Villupuram District – 605 602.	<b>बनाम/ Vs.</b>	<b>ITO</b> Ward-1, Villupuram.
स्थायी लेखा सं./जीआइ आर सं./PAN/GIR No. AKDPB-8826-E		
(□ पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Shri S.P. Chidambaram (Advocate) – Ld. AR
प्रत्यर्थी की ओरसे/Respondent by	:	Shri ARV Sreenivasan (Addl. CIT) –Ld. DR
सुनवाई की तारीख/Date of Hearing	:	12-10-2022
घोषणा की तारीख /Date of Pronouncement	:	12-10-2022

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeal by assessee for Assessment Year (AY) 2012-13 arises out of the order of learned Commissioner of Income Tax (Appeals), Puducherry [CIT(A)] dated 31-10-2016 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 143(3) of the Act on 31-03-2015.
2. The registry has noted a delay of 1746 days in the appeal, the condonation of which has been sought by Ld. AR on the strength of affidavit of the assessee. It has been submitted that impugned order

came to knowledge only during recovery proceedings initiated by the revenue. The Ld. AR pleaded that subsequently, the copy of the impugned order was obtained from the file of Ld. AO and the appeal was filed. The Ld. Sr. DR, on the other hand, submitted that the impugned order was duly served on 05.11.2016 which is evident from the postal acknowledgement as placed on record. Subsequently, various notices were issued to assessee during recovery proceedings as well as during penalty proceedings which were also received by the assessee from time to time. The Ld. Sr. DR also submitted that the assessee failed to appear before first appellate authority and therefore, the appeal deserves to be dismissed.

3. Upon perusal of impugned order, we concur with the submissions of Ld. Sr. DR that the assessee has remained negligent in attending the appellate proceedings. However, in the assessment order, the returned income of Rs.4.59 Lacs has been assessed at much higher figure of Rs.31.95 Lacs. The assessee is a resident individual. Therefore, keeping in mind the background of the assessee as well as the principle of natural justice, we deem it fit to condone the delay and grant another opportunity of hearing to the assessee. However, this concession would be subject to payment of cost of Rs.25,000/-. The same shall be paid by the assessee within one month from the date of receipt of this order to 'Tamil Nadu State Legal Services Authority' at Hon'ble High Court of Madras. The proof of the same shall be furnished by the assessee to learned Assessing Officer who shall proceed to re-adjudicate the issue on merits and framed an assessment *de novo*. Needless to add that adequate opportunity of

hearing shall be granted to the assessee. The assessee is directed to substantiate its stand.

4. The appeal stand allowed for statistical purposes.

Order pronounced on 12<sup>th</sup> October, 2022.

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

**Sd/-**  
**(MANOJ KUMAR AGGARWAL)**  
**लेखक सदस्य / ACCOUNTANT MEMBER**

चेन्नई / Chennai; दिनांक / Dated : 12.10.2022  
EDN/-

**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