

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई  
**IN THE INCOME-TAX APPELLATE TRIBUNAL 'A' BENCH, CHENNAI**  
श्री वी. दुर्गा राव, न्यायिक सदस्य एवं श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष ।  
**Before Shri V. Durga Rao, Judicial Member &  
Shri Manoj Kumar Aggarwal, Accountant Member**

आयकर अपील सं./I.T.A. No.245/Chny/2023  
निर्धारण वर्ष/Assessment Year: 2017-18

Kandasamy Marimuthu,  
7/552, Pudhukottaikadu Siruvachur  
(PO), Attur (Tk), Salem 636 112.

Vs. The Income Tax Officer,  
Ward 1(9), Salem.

**[PAN:ALXPM3508R]**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri T.S. Lakshmi Venkataraman, FCA  
प्रत्यर्थी की ओर से/Respondent by : Mrs. Jothi Lakshmi Nayak, CIT for  
Shri AR V Sreenivasan, Addl. CIT

सुनवाई की तारीख/ Date of hearing : 30.03.2023  
घोषणा की तारीख /Date of Pronouncement : 30.03.2023

**आदेश /O R D E R**

**PER V. DURGA RAO, JUDICIAL MEMBER:**

This appeal filed by the assessee is directed against the order of the Id. Commissioner of Income Tax (Appeals), (National Faceless Appeal Centre [NFAC], Delhi dated 01.11.2021 relevant to the assessment year 2017-18.

2. The appeal filed by the assessee is delayed by 271 days in filing the appeal and filed a petition for condonation of delay by stating as under:

1. *I have filed an appeal in Income Tax Appellate Tribunal , Chennai Benches for the A.Y. 2017- 18 and the appeal has been numbered in ITA No.245/Chny/2023, before 'A' bench. I am well aware of the facts of the case and I have been informed by the Registry, ITAT, Chennai benches that there is a delay in filing the appeal and I have been asked to file a delay condonation petition*
2. *For the above A.Y.2017-18, the order of CIT(A) was received on 04.11.2021 and to avoid limitation, the appeal should have been filed on or before 03.01.2022. The appeal was filed on 24.02.2023 resulting in a delay of 417 days. The delay for the period 04.01.2022 to 29.05.2022 for a period of 146 days is covered by the decision of the Apex Court dated 10.01.2022 due to C:ovid pandemic. The balance delay to be explained is 271 days.*
3. *My wife Mrs. M.Tamilselvi, aged about 48 years was affected by Corona Virus and she was in frequent continuous treatment in Royal Care Super Specialty Hospital Ltd , L&T Bypass, Neelambur, Coimbatore - 641 062 from 27.10.2021 to 10.10.2022. Necessary two documentary evidences dated 27.10.2021 and 10.10.2022 are enclosed regarding the treatment undertaken by my wife in the above hospital. I have got two sons who are twins and studying in colleges at Trichy and Rasipuram, necessarily I am the only person who has to attend on my ailing wife.*
4. *In view of the above factual position I was unable to contact my Chartered Accountant CA. T.S. Lakshmivenkataraman who is residing at Salem. The distance between my place and Salem is almost 85 kms.*
5. *In view of the medical treatment of my wife and also my inability to contact my Chartered Accountant at the appropriate time resulted in the above delay of 271 days in filing the appeal. The above delay is neither willful nor wanton.*
6. *In view of the above facts, I pray that the Hon'ble Tribunal may condone the above delay in filing the appeal and the appeal may be admitted to be decided on merits.*

We have gone through the affidavit filed by the assessee and find that there is reasonable cause for the delay in filing the appeal before the Tribunal and accordingly, the delay is condoned.

3. So far as merits of the case is concerned, the assessee has not appeared before the Assessing Officer or the Id. CIT(A) beyond his control and the Id. Counsel for the assessee prayed for one more opportunity of being heard to the assessee. By considering the request of the Id. Counsel for the assessee, we set aside the order of the Id. CIT(A) and remit the matter back to the file of the Assessing Officer to decide the issues afresh by affording one more opportunity of being heard to the assessee for furnishing complete documentary evidences in support of his claims.

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

Order pronounced on 30<sup>th</sup> March, 2023 at Chennai.

Sd/-  
(MANOJ KUMAR AGGARWAL)  
ACCOUNTANT MEMBER

Sd/-  
(V. DURGA RAO)  
JUDICIAL MEMBER

Chennai, Dated, 30.03.2023

Vm/-

आदेश की प्रतिलिपि अग्रेषित/Copy 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.