

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई
**IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH, CHENNAI**

श्री महावीर सिंह, उपाध्यक्ष एवं श्री एस.आर.रघुनाथा, लेखा सदस्य के समक्ष
**BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT AND
SHRI S.R. RAGHUNATHA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.:1781/CHNY/2024

निर्धारण वर्ष/Assessment Year:2015-16

**Shri Ramakrishnan Senthil
Kumar,**
New No.80, I Avenue,
Ashok Nagar,
Chennai – 600 083.

**The Deputy Commissioner
of Income Tax,**
Vs. Non-Corporate Circle 19(1),
Chennai.

PAN: AMMPS 5348D

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by

: Shri Abhishek Muarli, CA

प्रत्यर्थी की ओर से/Respondent by

: Shri Clement Ramesh Kumar, CIT

सुनवाई की तारीख/Date of Hearing

: 21.08.2024

घोषणा की तारीख/Date of Pronouncement

: 21.08.2024

आदेश / O R D E R

PER BENCH:

This appeal by the assessee is arising out of the order of the Commissioner of Income Tax (Appeal), National Faceless Appeal Centre, Delhi in Order No.ITBA/NFAC/S/250/2024-25/1065644230(1) dated 14.06.2024. The assessment was framed by the Deputy Commissioner of Income Tax, Non-Corporate Circle

19(1), Chennai for the assessment year 2015-16 u/s.143(3) r.w.s. 263 of the Income Tax Act, 1961 (hereinafter the 'Act') vide order dated 26.03.2022.

2. At the outset, the Id.AR for the assessee drew our attention to the first issue raised by way of Ground Nos.2 to 4 regarding non-condonation of delay by CIT(A)-NFAC. He referred to the following grounds:-

Non-Condonation of Delay by CIT(A):

2. *The Learned CIT(A) failed to condone the delay placing reliance on a totally different order.*

3. *The Learned CIT(A) ought to have appreciated that the Form 35 specifically seeks the reasons for condonation of delay and the same has been duly prepared.*

4. *The Learned CIT(A) failed to examine the matter on merits on a short delay or dispose of the reason provided.*

3. The Id.AR for the assessee took us through the order of CIT(A)-NFAC and stated the facts that the assessment order is dated 26.03.2022 passed u/s.143(3) r.w.s. 263 of the Act, which claimed to have been received on 27.03.2022. But the appeal was filed before CIT(A) on 23.08.2022 thereby there is a delay of 116 days. The Id.AR, when query was raised by the Bench, stated that the accountant of the assessee was unwell and subsequently, he left the

job and the details were not furnished to the tax consultant of the assessee by the accountant. When this fact was brought to the notice of tax consultant by the assessee, the appeal was filed accordingly with a delay of 116 days. In term of the above, the Id.AR stated that this is a reasonable cause and delay is also for 116 days. In reply, the Id.CIT-DR stated that the cause deliberated by the Id.AR does not seem to be supported by any evidence and also it is a make believe story and hence, it should not be accepted.

3. After hearing rival contentions and going through the fact that the delay is of 116 days and the assessee claims that the Accountant was unwell and subsequently, he left the job and assessee was not aware of any assessment order passed. It seems that these are not supported by any documentary evidence but going through the smallness of delay of 116 days and the reason stated, we are inclined to condone the delay before the CIT(A)-NFAC with a cost of Rs.25,000/- (Rupees twenty five thousand only) to be paid to the Tamil Nadu State Legal Services Authority at Hon'ble High Court of Madras by the assessee within a month's time from the date of receipt of this order. The assessee will pay this cost and produce the receipt before the CIT(A). In term of the above, the order of the CIT(A)-NFAC is set aside and matter remanded back to his file for

fresh adjudication on merits after allowing reasonable opportunity of being heard to the assessee. Accordingly, the appeal of the assessee is allowed for statistical purposes.

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

Order pronounced in the open court at the time of hearing on 21stAugust, 2024 at Chennai.

Sd/-

(एस.आर. रघुनाथा)

(S.R. RAGHUNATHA)

लेखा सदस्य/ACCOUNTANT MEMBER

चेन्नई/Chennai,

दिनांक/Dated, the 21stAugust, 2024

RSR

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त /CIT, Chennai
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF.

Sd/-

(महावीर सिंह)

(MAHAVIR SINGH)

उपाध्यक्ष /VICE PRESIDENT