

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, HON'BLE VICE PRESIDENT AND  
SHRI S. R. RAGHUNATHA, HON'BLE ACCOUNTANT MEMBER**

आयकर अपीलसं./**ITA No.: 2020/Chny/2024**  
निर्धारणवर्ष / Assessment Year: 2022-23

Govindaraj Saravanan Manikandan, Income Tax Officer,  
Kasi Flats 5<sup>th</sup> C Block, 8<sup>th</sup> Street, v. Non Corporate Ward -8(1),  
Annai Sathya Nagar, Ramapuram, Chennai.  
Chennai -600 089.

**[PAN: DACPM-7270-R]**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Shri. N. Arjun Raj, Advocate  
प्रत्यर्थी की ओर से/Respondent by : Shri. R. Clement Ramesh Kumar, CIT

सुनवाई की तारीख/Date of Hearing : 19.08.2024

घोषणा की तारीख/Date of Pronouncement : 19.08.2024

**आदेश /O R D E R**

**PER S. R. RAGHUNATHA, ACCOUNTANT MEMBER:**

This appeal filed by the assessee is directed against the order passed by the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi, dated 16.07.2024 and pertains to assessment year 2022-23.

2. The main ground involved in this appeal is as regards to the NFAC dismissing the appeal solely on the grounds of a delay in filing the appeal before NFAC.

3. The brief facts of the case are that, the assessee is an individual and authorized distributor of airtel payment bank limited. The assessee filed his return of income on 26.07.2022, declaring net taxable income of Rs.4,92,340/-. The case was selected for scrutiny assessment for a reason of large cash deposits in bank accounts. Subsequently, the Assessing Officer issued notices u/s. 142(1) of the Act on various dates, but the assessee neither responded to the notices nor submitted any relevant details. Left with no option Id.AO passed exparte assessment order u/s. 143(3) r.w.s. 144B of the Act dated 19.03.2024, by making addition of Rs.33,62,56,865/- as income of the assessee u/s. 69A of the Act to be taxed as per section 115BBE of the Act. Aggrieved by the impugned order, the assessee is in appeal before the Id.CIT(A).

4. Before the Id.CIT(A), the assessee has filed an appeal with a delay 55 days. The Id.CIT(A), after perusing the reasons for delay in filing of appeal held that there is no reasonable cause for filing appeal with 55 days delay and hence, declined the condonation of delay in filing of appeal and dismissed the appeal of the assessee. Aggrieved by the order of the Id.CIT(A), the assessee is in appeal before us.

5. The Ld.AR stated that the appeal was filed before CIT(A) on 23.08.2022 thereby there is a delay of 55 days. The Id.AR, when query was raised by the Bench, stated that the communication details on the portal was linked to Email ID of assessee's previous auditor, who had not informed the assessment order and the option of the appeal. The assessee became aware of this issue later, and despite updating my email address on the portal, the notices continued to be sent to the auditor's email address. The auditor forwarded only the latest notices to assessee after instruction to him to communicate the notices on time until the email Id is updated in the portal. When the details of the assessment order were brought to the notice of present auditor by the assessee, the appeal was filed accordingly with a delay of 55 days. In term of the above, the Id.AR stated that this is a reasonable cause and delay is also for 55 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.

6. After hearing rival contentions and going through the fact that the delay is of 55 days and the assessee claims that the communication address of the previous auditors in the portal was not updated and subsequently, the has been updated by the

assessee 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 55 days and the reason stated, we are inclined to condone the delay before the CIT(A)-NFAC. 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.

7. 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 19<sup>th</sup> August, 2024 at Chennai.

Sd/-  
(महावीर सिंह )  
(MAHAVIR SINGH)  
उपाध्यक्ष/Vice President

Sd/-  
(एस. आर.रघुनाथा)  
(S. R. RAGHUNATHA)  
लेखासदस्य/Accountant Member

चेन्नई/Chennai,

दिनांक/Dated, the 19<sup>th</sup> August, 2024

**JPV**

आदेशकीप्रतिलिपिअप्रेषित/Copy to:

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