

आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL
'D' BENCH: CHENNAI

श्री एबी टी. वर्की, न्यायिक सदस्य एवं श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष
BEFORE SHRI ABY T VARKEY, JUDICIAL MEMBER AND
SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER
आयकर अपील सं./ ITA No.2234 /Chny/2024
निर्धारण वर्ष /Assessment Years: 2017-18

V.Jayanthi,
No.3226, South Raja Street,
Pudukkottai-622001.
[PAN: AAHPJ0766B]

Income Tax Officer,
Ward-1
Pudukkottai

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by

: Shri Ashok Kumar, C.A

प्रत्यर्थी की ओर से /Respondent by

: Mr.Chinthapalli Meher Chand, JCIT

सुनवाई की तारीख/Date of Hearing

: 21.10.2024

घोषणा की तारीख /Date of Pronouncement

: 08.11.2024

आदेश / ORDER

PER AMITABH SHUKLA, A.M :

This appeal is filed against the order bearing DIN & Order No.ITBA/NFAC/S/250/2023-24/1060229339(1) dated 29.01.2024 of the Learned Commissioner of Income Tax [herein after "CIT(A), National Faceless Appeal Center[NFAC], Delhi, for the assessment years 2017-18. Through the aforesaid appeal the assessee has challenged order u/s 250 dated 29.01.2024 passed by NFAC, Delhi.

2.0 It has been noted that there is a delay of 147 days in the case, in filing of this appeal before the tribunal. In its affidavit the assessee has pleaded that the assessee is a housewife having a rental and interest income and not much educated. It was contended that she is not conversant with electronic assessment and was not capable of checking her emails on regular basis. She learnt of the order only when the recovery proceedings were initiated. It was also submitted that the assessee has revised her email settings so that the emails are copied to her chartered accountant also. The assessee submitted that there will not be case of any non-compliance now. All these activities contributed to the delay which was neither willful nor wanton. We have considered the justification put forth by the assessee and we are satisfied with their adequacy. We are also conscious of the fact that no litigant gains by intentionally delaying its own matters. The Ld. DR did not pose any serious objections. Accordingly, we hereby condone the delay and proceed to adjudicate this appeal.

3.0 At the outset the Ld. Counsel for the assessee informed that the Ld. First Appellate Authority has passed an ex-parte order thereby confirming the assessment order u/s 143(3) dated 05.12.2019 and that the appeal was dismissed on account of non-appearance. As per the assessment order the assessee had deposited cash of Rs.12,04,000/- in

her bank account. The Ld. AO noted the assessee was unable to offer satisfactory explanation and hence he proceeded to make addition of Rs 10,00,000/- as unexplained cash u/s 69A. The Ld. Counsel for the assessee pleaded that the assessee has been denied reasonable opportunity of being heard. It was accordingly prayed that matter may be considered for restoration to Ld. CIT(A) for fresh adjudication. The Ld. Counsel for the assessee assured that full compliance would be made now. The Ld. DR proposed that cost may be levied upon the assessee.

4.0 We have heard the rival submissions in the light of material available on records. It is trite law that no litigant benefits by non-prosecution of its case. We find sufficient force in the pleadings of the assessee, as to why it could not prosecute its case. We have also noted that apart from merely harping on the issue of non-appearance by the assessee the Ld. CIT(A) has not touched upon merits of the case. We are therefore of the view that ends of justice would be met if the assessee is given one last opportunity to present its case and file supporting evidences. Accordingly, we set aside the order of Ld. First Appellate Authority and direct him to readjudicate the matter. He is directed to give due opportunities of being heard to the assessee. The assessee is directed to make complete and correct compliance towards the notices issued by the Ld. CIT(A). Any non-compliance from the assessee side shall be

adversely viewed. Accordingly, the grounds appeal raised by the assessee is allowed for statistical purposes.

5.0 In the result, the appeal raised by the assessee is allowed for statistical purposes.

Order pronounced on 8th, November-2024 at Chennai.

Sd/-

(एबी टी. वर्की)

(ABY T VARKEY)

न्यायिक सदस्य / Judicial Member

Sd/-

(अमिताभ शुक्ला)

(AMITABH SHUKLA)

लेखा सदस्य /Accountant Member

चेन्नई/Chennai, दिनांक/Dated: 8th, November-2024.

KB/-

आदेश की प्रतिलिपि अग्रेषित/**Copy to:**

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