

आयकर अपीलिय अधिकरण, 'बी' न्यायपीठ, चेन्नई
**IN THE INCOME TAX APPELLATE TRIBUNAL
'B' 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.1925/Chny/2024
निर्धारण वर्ष/Assessment Year: 2017-18

Mr. Karthikeyan Balasubramaniyan, No.1101, Sri Saravana Traders, Millers Road, Arni, Tiruvannamalai-632 301.	v.	The ITO, Ward-2, Tiruvannamalai.
[PAN: AXGPB 1845 H]		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)
अपीलार्थी की ओर से/ Appellant by	:	Mr.Shrenik Chordia, CA
प्रत्यर्थी की ओर से /Respondent by	:	Ms. Gowthami Manivasagam, JCIT
सुनवाईकीतारीख/Date of Hearing	:	24.09.2024
घोषणाकीतारीख /Date of Pronouncement	:	18.11.2024

आदेश / ORDER

PER ABY T. VARKEY, JM:

This is an appeal preferred by the assessee against the order of the Learned Commissioner of Income Tax (Appeal), Addl./JCIT(A), Pune-1, (hereinafter in short "the Ld.CIT(A)"), dated 15.02.2024 for the Assessment Year (hereinafter in short "AY") 2017-18.

2. At the outset, the Ld.AR of the assessee submitted that the Ld.CIT(A) has dismissed the appeal not on merits but on the specious plea that the delay of '51' days couldn't be explained by the assessee and



:: 2 ::

even though, the assessee had given the reason that his brother's son was admitted in hospital due to high fever and other complications, which prevented the assessee from handing over the documents to the Chartered Accountant for filing the appeal before the due date. However, the Ld.CIT(A) brushed it aside on the ground that the assessee didn't file any affidavit along with application for condonation of delay, and held that the delay caused was unjustified and therefore, he declined to condone the delay and dismissed the appeal in limine. Before us, the assessee has filed affidavit narrating the events which led to delay in filing of appeal before the Ld.CIT(A), wherein the assessee has pleaded that due to medical emergency he had to attend his brother's son who was admitted in a critical state in the hospital. Having gone through the contents of the affidavit and other relevant documents to support it, we are satisfied that there was sufficient cause for not filing the appeal in due date before the Ld.CIT(A). Therefore, the delay of fifty one days caused in filing of the appeal before the Ld.CIT(A) stands condoned.

3. It was brought to our notice that Ld.CIT(A) has not decided the grounds of appeal raised by the assessee on merits, which is in violation of sub-section (6) of section 250 of the Income Tax Act, 1961. Therefore, we are inclined to set aside the impugned order and restore the appeal back to his file with a direction to decide the grounds of appeal raised by the assessee on merits after hearing the assessee as per section 250(6)



ITA No.1925/Chny/2024 (AY 2017-18)
Mr. Karthikeyan Balasubramaniyan

:: 3 ::

of the Act. The assessee is directed to file written submissions/relevant documents to substantiate his grounds of appeal before the Ld.CIT(A) and the Ld.CIT(A) to pass orders in accordance to law after hearing the assessee.

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

Order pronounced on the 18th day of November, 2024, in Chennai.

Sd/-

(अमिताभ शुक्ला)

(AMITABH SHUKLA)

लेखा सदस्य/**ACCOUNTANT MEMBER**

Sd/-

(एबी टी. वर्की)

(ABY T. VARKEY)

न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai,

दिनांक/Dated: 18th November, 2024.

TLN, Sr.PS

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

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT, Chennai / Madurai / Salem / Coimbatore.
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF