

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

श्री जॉर्ज जॉर्ज के, उपाध्यक्ष एवं श्री एस.आर.रघुनाथा, लेखा सदस्य के समक्ष

**BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT AND
SHRI S.R. RAGHUNATHA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA Nos.: **2374, 2375 & 2376/CHNY/2024**

निर्धारण वर्ष/Assessment Year: 2017-18

**Shri Sarprasadam Emmanuel
Jayaseelan,**
31, NJ Flats,
Officers Colony, Puthur,
Tiruchirapalli – 620 017.

**The Deputy Commissioner
of Income Tax,**
Vs. Circle 1(1),
Trichy.

PAN: AAIPJ 8462F

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by

: Shri S. Sridhar, Advocate

प्रत्यर्थी की ओर से/Respondent by

: Shri Shiva Srinivas, Addl.CIT

सुनवाई की तारीख/Date of Hearing

: 20.11.2024

घोषणा की तारीख/Date of Pronouncement

: 20.11.2024

आदेश / O R D E R

PER BENCH:

These appeals at the instance of the assessee are directed against three different orders of CIT(A), all dated 10.07.2024, passed under section 250 of the Income Tax Act, 1961 (hereinafter called 'the Act'). The relevant Assessment Year is 2017-18.

2. There is a delay of 3 days in filing these three appeals before the Tribunal. Assessee has filed petitions for condonation of delay along with the supporting affidavit stating therein the reasons for belated filing of these appeals. On perusal of the reasons stated in the affidavit, we are of the view that no laches can be attributed to the assessee as there is sufficient cause for belated filing of these appeals. Hence, we condone the delay and proceed to dispose off the appeals on merits.

3. At the very outset, we notice that these appeals have been dismissed by the CIT(A) *in limine* without condoning the delay of 333 days, 194 days and 189 days in filing the appeals before him. The Id.AR submitted that the CIT(A) had taken note of the reason stated in column 15 of Form No.35 filed before him and rejected the appeals of the assessee. It was submitted by the Id.AR, the reason stated by the assessee in column 15 in Form 35 filed before the CIT(A) was in brief and the assessee did not file an elaborate condonation application. It was further submitted by the Id.AR that the CIT(A) ought to have issued notice to the assessee calling for his explanation for the delay in filing the appeals before him, before dismissing the appeals *in limine*.

3. The Id.DR was duly heard.

4. We have heard rival submission and perused the material on record. The CIT(A) had dismissed the appeals of the assessee *in limine* without condoning the delay of 333 days, 194 days and 189 days respectively. We noticed that the CIT(A) after extracting the reasons stated in column 15 of Form No.35 filed before him, had dismissed the appeals of the assessee *in limine*, without issuing notices to the assessee to explain the reason for filing the appeals before him belatedly. The principle of natural justice requires that notice should be issued to the assessee seeking his explanation why the delay in filing the appeals before him cannot be condoned. In the instant cases, such notices were never issued by the CIT(A) in all the three appeals. In the interest of justice and equity, we are of the view that the matter needs to be restored back to the files of the CIT(A). Accordingly, we restore the matter to the files of the CIT(A) so that a proper condonation application if required can be filed by the assessee concerned and on receipt of the same, the CIT(A) shall afford reasonable opportunity to the assessee before a decision is taken on the condonation applications. It is ordered accordingly.

5. In the result, the appeals filed by the assessee are allowed for statistical purposes.

Order pronounced in the open court on 20th November, 2024 at Chennai.

Sd/-

(एस.आर. रघुनाथा)

(S.R. RAGHUNATHA)

लेखा सदस्य/ACCOUNTANT MEMBER

चेन्नई/Chennai,

दिनांक/Dated, the 20th November, 2024

RSR

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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

Sd/-

(जॉर्ज जॉर्ज के)

(GEORGE GEORGE K)

उपाध्यक्ष /VICE PRESIDENT