

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई  
IN THE INCOME-TAX APPELLATE TRIBUNAL 'C' BENCH, CHENNAI  
श्री एस.एस. विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष  
Before Shri S.S. Viswanethra Ravi, Judicial Member &  
Shri Amitabh Shukla, Accountant Member

आयकर अपील सं./I.T.A. No.2414/Chny/2024  
निर्धारण वर्ष/Assessment Year: 2014-15

Venkatachalam Ganesan  
Ravichandran, 693/1A, Ravichandran  
Cotton Company, Dharapuram Road,  
Tiruppur 641 608.

Vs. The Income Tax Officer,  
Ward 2(4),  
Tiruppur.

**[PAN: ADNPR9905P]**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri S. Girish Kumar, Advocate  
प्रत्यर्थी की ओर से/Respondent by : Ms. R. Anita, Addl. CIT  
सुनवाई की तारीख/ Date of hearing : 20.11.2024  
घोषणा की तारीख /Date of Pronouncement : 27.11.2024

**आदेश / O R D E R**

**PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER:**

This appeal filed by the assessee is directed against the order dated 06.02.2024 passed by the Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre [NFAC], Delhi for the assessment year 2014-15 challenging exparte order of the Id. CIT(A).

2. We find that this appeal was filed with a delay of 163 days. The assessee filed petition for condonation of delay stating the reasons.

Upon hearing both the parties and on examination of the said petition, we find the reasons stated by the assessee are bonafide, which really prevented the assessee in filing the appeal in time. Thus, the delay of 163 days is condoned.

3. The assessee filed his return of income and the same was processed under section 143(1) of the Income Tax Act, 1961 ["Act" in short]. Subsequently, the case was selected for scrutiny and the assessment was completed under section 143(3) of the Act dated 29.12.2016, inter alia, the Assessing Officer made addition of undisclosed income on account of the purchases claimed to be made since the assessee could not prove the genuineness of the transaction from the creditor. The Id. CIT(A) confirmed the order of the Assessing Officer in the absence of any written submissions/supporting evidence filed by the assessee.

4. The Id. AR Shri S. Girish Kumar, Advocate submits that due to the circumstances beyond his control, the assessee could not file written submissions in support of the grounds raised before the Id. CIT(A). He submits that the assessee is ready to submit written

submissions to substantiate his claim and prayed to remand the matter to the file of the Id. CIT(A).

5. The Id. DR Ms. R. Anita, Addl. CIT opposed the same and drew our attention the impugned order and argues that the Id. CIT(A) has given ample of opportunities to the assessee, but, it was not availed. She vehemently argued that the costs may be imposed in case this Tribunal afford an opportunity by remanding the matter to the file of the Id. CIT(A).

6. Considering the facts and circumstances of the case and submissions of the Id. AR and the Id. DR, in the interest of justice, we deem it proper to remand the matter to the file of the Id. CIT(A) subject to the condition of payment of ₹.2,000/- in favour of the State Legal Aid Authority, Hon'ble Madras High Court within 30 days from the date of receipt of this order and the Id. CIT(A) shall satisfy the payment of cost and decide the issue afresh after considering the written submissions/ documentary evidence as may be filed by the assessee to substantiate his claim. Thus, the grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced on 27<sup>th</sup> November, 2024 at Chennai.

Sd/-  
(AMITABH SHUKLA)  
ACCOUNTANT MEMBER

Sd/-  
(S.S. VISWANETHRA RAVI)  
JUDICIAL MEMBER

Chennai, Dated, 27.11.2024

Vm/-

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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