

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

श्री जॉर्ज जॉर्ज के, उपाध्यक्ष एवं श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष  
BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT AND  
SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.2734/Chny/2024, निर्धारण वर्ष /Assessment Year-2007-8  
आयकर अपील सं./ITA No.2735/Chny/2024, निर्धारण वर्ष /Assessment Year-2009-10  
आयकर अपील सं./ITA No.2736/Chny/2024, निर्धारण वर्ष /Assessment Year-2010-11  
आयकर अपील सं./ITA No.2737/Chny/2024, निर्धारण वर्ष /Assessment Year-2011-12  
आयकर अपील सं./ITA No.2738/Chny/2024, निर्धारण वर्ष /Assessment Year-2012-13  
आयकर अपील सं./ITA No.2739/Chny/2024, निर्धारण वर्ष /Assessment Year-2013-14

Ramasamy Jagadishkumar,  
Old No.5, New No.41,  
Post Office Road,  
Krishnasamy Nagar,  
Coimbatore-641045  
[PAN: ACAPJ0483C]

Asst. Commissioner of Income  
Vs. Tax,  
Central Circle-1,  
Coimbatore

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Assessee by : Shri S.Sridhar, Advocate  
प्रत्यर्थी की ओर से /Revenue by : Ms.V.Asathy, JCIT  
सुनवाई की तारीख/Date of Hearing : 17.12.2024  
घोषणा की तारीख /Date of Pronouncement : 20.12.2024

**आदेश / ORDER****PER BENCH :**

The present appeals are filed as per following details :

Sr. No	Appeal Numbers	Assessment Years	Order under section	DIN & OTHER DETAILS	Appellant	Respondent
1	ITA-2734 / Chny / 2024	2007-08	271(1)(c)	DIN: ITBA / APL / M / 250 / 2023-24 / 1055464745(1) dated 28.08.2023	Ramasamy Jagadishkumar, Old No.5, New No.41, Post Office Road, Krishnasamy Nagar, Coimbatore-641045 [PAN: ACAPJ0483C]	<b>ACIT</b> Central Circle-1, Coimbatore.
2	ITA-2735 / Chny / 2024	2009-10	144 r.w.s. 147	DIN: ITBA / APL / M / 250 / 2023-24 / 1055465025(1) dated 28.08.2023		
3	ITA-2736 / Chny / 2024	2010-11	271(1)(c)	DIN: ITBA / APL / M / 250 / 2023-24 / 1055465288(1) dated 28.08.2023		
4.	ITA-2737 / Chny / 2024	2011-12	271(1)(c)	DIN: ITBA / APL / M / 250 / 2023-24 / 1055465671(1) dated 28.08.2023		
5	ITA-2738 / Chny / 2024	2012-13	144 r.w.s. 147	DIN: ITBA / APL / M / 250 / 2023-24 / 1055465944(1) dated 30.08.2023		
6	ITA-2739 / Chny / 2024	2013-14	144 r.w.s. 147	DIN: ITBA / APL / M / 250 / 2023-24 / 1055466185(1) dated 28.08.2023		

2.0 All the above appeals have been filed contesting the order of Ld.CIT(A) whereby appeals of the assessee challenging quantum addition u/s 144 r.w.s. 147 and / or penalty u/s 271(1)(c) was dismissed.

3.0 It has been noted that there is a delay of 364 days in the case, in filing of this appeal before the tribunal. In its affidavit the assessee has pleaded that the delay is attributable to serious health complications of the assessee as well as Covid-19 period. All these factors contributed to the delay which was neither willful nor wanton. The assessee submitted that there will not be case of any non-compliance now. 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 to the delay. Accordingly, we hereby condone the delay and proceed to adjudicate this appeal.

4.0 All the appeals, as per details, enumerated herein above contesting the ex-parte orders passed by the Ld.CIT(A) confirming the quantum addition / imposition of penalty have common ground and facts and therefore adjudicated by this common order.

5.0 At the outset the Ld. Counsel for the assessee informed that the Ld. First Appellate Authority has passed its ex-parte orders dated 31.01.2017 thereby confirming the assessment order for AY-2009-10, 2012-13 and 2013-14 u/s 147 r.w.s. 144 all dated 28.12.2016 and penalty orders for AY-2007-08 dated 14.09.2015, 2010-11 dated 07.09.2015 and 2011-12 dated 31.08.2015 respectively. The Ld. Counsel for the assessee submitted that its appeals were dismissed on account of non-appearance. It was pleaded that the assessee could not make compliance to the notices of the Ld. CIT(A) on account of adverse health issues. The Ld. CIT(A) therefore has chosen to dismiss the impugned appeals on the premise on non-appearance. The Ld. Counsel for the assessee pleaded that the assessee was having sufficient cause for non-compliance to statutory notices and has thus 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 opposed the proposal and relied upon the order of authorities below.

6.0 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 are therefore of the view that ends of justice would be met if the case is set aside to the file of the Ld. CIT(A) for readjudication after giving opportunities of being heard to the assessee and to pass a speaking order. He will be at liberty to call for any remand report from the Ld. AO if warranted by the facts of the case. The assessee shall be bound to comply to all the notices and details called by the Ld. CIT(A). Any non-compliance from the assessee side shall be adversely viewed. Accordingly, we set aside the order of the Ld. First Appellate Authority and direct him to readjudicate the matter de novo. Accordingly, the grounds of appeal raised by the assessee are allowed for statistical purposes.

7.0 In the result, the appeals of the assessee are decided as under:-

ITA Nos	Assessment Year	Result
ITA-2734 / Chny / 2024	2007-08	Allowed for Statistical Purposes.
ITA-2735 / Chny / 2024	2009-10	Allowed for Statistical Purposes.
ITA-2736 / Chny / 2024	2010-11	Allowed for Statistical Purposes.
ITA-2737 / Chny / 2024	2011-12	Allowed for Statistical Purposes.
ITA-2738 / Chny / 2024	2012-13	Allowed for Statistical Purposes.
ITA-2739 / Chny / 2024	2013-14	Allowed for Statistical Purposes.

Order pronounced on 20<sup>th</sup>, December-2024 at Chennai.

(जॉर्ज जॉर्ज के)  
(GEORGE GEORGE K)  
उपाध्यक्ष / Vice President

(श्री अमिताभ शुक्ला)  
(AMITABH SHUKLA)  
लेखा सदस्य / Accountant Member

चेन्नई/Chennai, दिनांक/Dated: 20<sup>th</sup>, December-2024.

KB/-

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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