

आयकर अपीलिय अधिकरण, 'ए' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'A' BENCH, CHENNAI
श्री एस.एस. विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष ।
Before Shri S.S. Viswanethra Ravi, Judicial Member &
Shri Manoj Kumar Aggarwal, Accountant Member

आयकर अपील सं./I.T.A. No.2554/Chny/2024
निर्धारण वर्ष/Assessment Year: 2016-17

Madasamy Chidambaram,
No. 6, Pagazhikoothar Street,
Kallidaikurichi, Ambasamudram,
Tirunelveli 627 416.

Vs. Income Tax Officer,
Ward 4,
Tirunelveli.

[PAN:APCPM3848K]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri R. Venkata Raman, CA
प्रत्यर्थी की ओर से/Respondent by : Shri R. Raghupathy, Addl. CIT
सुनवाई की तारीख/ Date of hearing : 17.12.2024
घोषणा की तारीख /Date of Pronouncement : 19.12.2024

आदेश / O R D E R

PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER:

This appeal by the assessee is directed against the order dated 05.09.2024 passed by the Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre [NFAC], Delhi for the assessment year 2016-17.

2. The assessee raised 13 grounds of appeal amongst which, the only issue emanates for our consideration as to whether the Id. CIT(A) is

justified in dismissing the appeal by rejecting condonation petition for the delay in filing the appeal.

3. At the outset, the Id. AR Shri R. Venkata Raman, CA submits that by rejecting the condonation petition filed by the assessee, the Id. CIT(A) dismissed the appeal without deciding the issues on merits. He submits that the assessment was completed under section 147 r.w.s. 144 of the Income Tax Act, 1961 ["Act" in short] dated 29.02.2024. He submits that the assessee was not computer savvy i.e., not a computer and technology literate sexagenarian suffering from forgetfulness and is not conversant with various procedures under the newly introduced faceless assessment and could not remember the login credentials. He vehemently argued that every day's delay must be explained does not mean that a pedantic approach should be made and this doctrine ought to have been applied in a rational and pragmatic manner as literally service of notice was only on 12.05.2024 when it was served manually by a verification team in Coimbatore and non-receipt of notice could have been ascertained from the mail whether the assessee had accessed the same or not and as such the delay of 51 days as contemplated is not a real one. Thus, the Id. AR prayed for adjudicating the issues raised by the assessee on merits.

4. The Id. DR Shri R. Raghupathy, Addl. CIT supported the order passed by the Id. CIT(A).

5. Having heard both the parties and perused the material on record, we find that admittedly, as per filing of Form 35 before the Id. CIT(A), there is a delay from the date of assessment order passed on 29.02.2024. There was no response from assessee against the notices issued by the Assessing Officer as per para 2 of the assessment order. The contention of the Id. AR that the assessment came to the notice of the assessee when manual notice was served by the verification unit as deputed from the personal in Coimbatore on 12.05.2024 cannot be ignored. The submissions of the assessee that he hails from a remote village of Tirunelveli district and have no acquaintance with computer knowledge to operate the mail-ID. There is no finding of authorities below that the assessee has accessed the notices sent to his mail-id and failed to respond. Under the above facts and circumstances and considering the submissions of the Id. AR and the Id. DR, we deem it proper to remand the matter to the file of the Id. CIT(A) with a direction to condone the delay and adjudicate the grounds raised by the assessee. The assessee is at liberty file explanation/documentary evidences, if any, to substantiate his

claim. Thus, the grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced on 19th December, 2024 at Chennai.

Sd/-
(MANOJ KUMAR AGGARWAL)
ACCOUNTANT MEMBER

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

Chennai, Dated, 19.12.2024

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.