

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.2556/Chny/2024  
निर्धारण वर्ष/Assessment Year: 2012-13

Smt. Vaikuntam Vidya,  
F1, B Block, 23/8, Sri Mathangi Aditya  
Apartments, Venkatachalam Street,  
West Mambalam, Chennai 600 033.

Vs. Income Tax Officer,  
Non Corporate Ward 19(6),  
Chennai.

**[PAN:ADZPV5009Q]**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri J. Saravanan, Advocate  
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 filed by the assessee is directed against the order dated 29.05.2024 passed by the Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre [NFAC], Delhi for the assessment year 2012-13.

2. We find that this appeal is filed with a delay of 68 days. The assessee filed an affidavit for condonation of delay explaining reasons for the said delay and prayed for condonation of that delay. On perusal of the

condonation petition and upon hearing both the parties, we find that the reasons explained by the assessee are bonafide and therefore, the delay is condoned and admitted the appeal for adjudication.

3. At the outset, the Id. AR Shri J. Saravanan Advocate submits that the Id. CIT(A) passed *exparte* order without affording sufficient opportunity. He further submits that due to the circumstances beyond his control, the assessee could not file explanation/documentary evidence in support of his claim. The Id. AR prayed to afford an opportunity to the assessee as the assessee is ready to prosecute her case without fail.

4. The Id. DR Shri R. Raghupathy, Addl. CIT opposed the same and drew our attention to page 2 of the impugned order and argues that the Id. CIT(A) has given ample of opportunities to the assessee, but, the assessee failed to upload her explanation to substantiate her claims.

5. After hearing both the parties, we find the Assessing Officer made addition under section 68 of the Income Tax Act, 1961 [“Act” in short] against, the assessee preferred an appeal before the Id. CIT(A). We also find that the assessee did not file any written submissions. Admittedly, as rightly pointed out by the Id. DR, the assessee could not avail the opportunities afforded by the Id. CIT(A) in furnishing required details

relevant to the addition made therein, which clearly establishes that there is no assistance to the assessee to substantiating the grounds raised. Taking into consideration of the submissions of the Id. AR and the Id. DR and in the interest of justice, we deem it proper to remand the matter to the file of the Id. CIT(A) for fresh consideration. The assessee is at liberty to file written submissions with supporting evidences, if any. Thus, 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 19<sup>th</sup> 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.