

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

श्री जॉर्ज जॉर्ज के, उपाध्यक्ष एवं श्री जगदीश, लेखा सदस्य के समक्ष

**BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT AND
SHRI JAGADISH, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA Nos.: **2718/CHNY/2024**

निर्धारण वर्ष/Assessment Year: 2011-12

**Shri Ganesan Murugesan
(HUF),**
2/143, Old No.3/32,
Nehru Nagar, Semmancheri,
Chennai – 600 119.

The Income Tax Officer,
Vs. Non-Corporate Ward 15(2),
Chennai.

PAN: AAFHG 9621Q

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

&

आयकर अपील सं./ITA Nos.: **2719/CHNY/2024**

निर्धारण वर्ष/Assessment Year: 2011-12

Shri Ganesan Rajendran (HUF),
2/143, Old No.3/32,
Nehru Nagar, Semmancheri,
Chennai – 600 119.

The Income Tax Officer,
Vs. Non-Corporate Ward 15(2),
Chennai.

PAN: AAFHG 9619A

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellants by
प्रत्यर्थी की ओर से/Respondent by

: Shri N. Arjun Raj, Advocate
: Ms. Anitha, Addl.CIT

सुनवाई की तारीख/Date of Hearing

: 18.12.2024

घोषणा की तारीख/Date of Pronouncement

: 19.12.2024

आदेश / O R D E R

PER GEORGE GEORGE K, VICE PRESIDENT:

These appeals at the instance of two assessees are directed against two separate orders of CIT(A) - NFAC dated 05.12.2023 & 01.01.2024, passed under section 250 of the Income Tax Act, 1961 (hereinafter called 'the Act'). The relevant Assessment Year is 2011-12.

2. Common issues are raised in these appeals, hence, they are heard together and are being disposed off by this consolidated order.

3. There is a delay of 264 days and 237 days in filing ITA Nos.2718/CHNY/2024 and 2719/CHNY/2024 respectively. The assessees have filed affidavits and condonation applications stating therein reasons for belated filing of these appeals. The reason for delay in filing of appeals before the Tribunal is identical in both the cases. The reason stated for belated filing of appeals is that e-mail communications from the office of the First Appellate Authority were sent to the e-mail address 'bstandco@gmail.com'. It was submitted that said e-mail does not belong to the assessees nor

assessee representative. In this context, the Id.AR placed on record the notice issued from the office of the First Appellate Authority. It was submitted that assessee became aware of the orders being passed by the First Appellate Authority only on receipt of the communication from the Revenue Recovery Office. It was stated that on verifying the status of First Appellate Authority proceedings, the office of the counsel on record came to know that the impugned orders were passed on 05.12.2023 and 01.01.2024 respectively.

4. We have heard rival submissions and perused the material on record. We find that the proceedings before the First Appellate Order and the orders of the First Appellate Order have been served on wrong e-mail address and not to the e-mail address that is mentioned in the Form 35. Therefore, there is sufficient reason for belated filing of these appeals and we condone the delay of 264 days and 237 days respectively in filing these appeals and proceed to dispose off the same on merits.

5. Since notices issued from the office of the First Appellate Authority were not served on the correct e-mail address of the assessee, the orders passed by the CIT(A) were ex-parte.

Therefore, there is adequate reason for restoring the matters to the First Appellate Authority.

6. However, we notice that these are cases arising before the ITAT in the second round of litigation. The ITAT in the first round had restored the matter to the files of the AO for denovo consideration, since the proceedings before the AO and the CIT(A) in the first round of litigation were ex-parte. We notice that pursuant to the Tribunal's order, the assessee did not appear before the AO in spite of specific directions of ITAT. The assessee's non-appearance before the AO subsequent to the ITAT's order speaks volume about the callous attitude of the assessee. The Id.AR has not furnished any reason for non-appearance of the assessee before the AO, pursuant to the ITAT's remand order. The Id.AR does not have a case that notice issued from the office of the AO has not been served on the assessee. We strongly deprecate this careless attitude of the assessee and impose a cost of Rs.10,000/- (Rupees ten thousand only) in each of the case. Therefore, subject to payment of Rs.10,000/- in each case to be paid to Tamil Nadu State Legal Services Authority at the Hon'ble High Court of Madras, the matter is restored to the files of the AO. The assessee on producing the challan for said payment, the AO shall take up the

matter for fresh adjudication. The assessee is directed to appear and furnish necessary evidences / written submissions in support of their claim of deduction u/s.54 / 54F of the Act. It is ordered accordingly.

7. In the result, the appeals filed by the assesseees are allowed for statistical purposes.

Order pronounced in the open court on 19th December, 2024 at Chennai.

Sd/-
(जगदीश)

(JAGADISH)

लेखा सदस्य/ACCOUNTANT MEMBER

चेन्नई/Chennai,

दिनांक/Dated, the 19th December, 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