

**IN THE INCOME TAX APPELLATE TRIBUNAL
COCHIN BENCH**

BEFORE SHRI INTURI RAMA RAO, AM

**ITA No. 401/Coch/2024
Assessment Year: 2014-15**

Shenoy Vidyasagar
3/142 5th Street Mudichur, Tambaram
Pallavaram, Kanchipuram 600043
[PAN: AWPPS1368A]

..... Appellant

Vs.

The Income Tax Officer
Non-corporate Ward – 2(3), Kochi

..... Respondent

Appellant by: Smt. Parvathy Ammal, CA
Respondent by: Smt. Leena Lal, Sr. D.R.

Date of Hearing: 11.12.2024
Date of Pronouncement: 11.12.2024

ORDER

This appeal filed by the assessee is directed against the order of the National Faceless Appeal Centre, Delhi [CIT(A)] dated 26.03.2024 for Assessment Year (AY) 2014-15.

2. Brief facts of the case are that the assessee is an individual deriving income from salary. The assessee filed the return of income on 26.07.2014 declaring total income of Rs. 4,06,590/- after claiming certain deductions amounting to Rs. 2,68,552/- in Form 16 without filing any supporting evidences. Therefore, the Income Tax Officer, Non-corporate Ward – 2(3) (hereafter “the AO”) completed the assessment vide order dated 07.06.2016 passed u/s. 143(3) of the Income Tax Act, 1961 (the Act) at a total income of Rs. 6,75,140/- by making the addition of Rs. 2,68,552/-.

3. Being aggrieved, an appeal was filed before the CIT(A), who vide the impugned order confirmed the action of the AO.
4. Being aggrieved, the assessee is in appeal before the Tribunal in the present appeal.
5. I heard the rival contentions of both the parties and perused the material available on record. At the outset I find that the CIT(A) has dismissed the appeal in limine without condoning the delay in filing the appeal. The appeal was filed before the learned CIT(A) with a delay of 117 days. The appellant filed a petition praying for condonation of the delay explaining the reasons therein. The CIT(A), without dealing with as to how the explanation tendered by the appellant is not reasonable or sufficient, merely refused to condone the delay by holding that the appellant has failed prove sufficient cause for the delay in filing the appeal. Therefore, in the above circumstance I remand the matter back to the CIT(A) for de novo adjudication in accordance with law after affording reasonable opportunity of hearing to the assessee.
6. In the result, the appeal filed by the assessee stands partly allowed for statistical purposes.

Order pronounced in the open court on 11th December, 2024

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

Cochin, Dated: 11th December, 2024

n.p.

Copy to:

1. The Appellant
2. The Respondent
3. The Pr. CIT concerned
4. The Sr. DR, ITAT, Cochin
5. Guard File

By Order

Assistant Registrar
ITAT, Cochin