

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

श्री यस यस विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष
BEFORE SHRI SS VISWANETHRA RAVI, JUDICIAL MEMBER AND
SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.2986/Chny/2024
निर्धारण वर्ष /Assessment Years: 2015-16

Munuswamy Nalamany Rajendran,
No.7, Vellakkulam Village,
Aladu Post, Ponneri taluk,
Tiruvallur Dist,
Tamil Nadu-601204.
[PAN: BPHPR5371C]

Income Tax Officer,
Non.Corporate Ward-22(4),
Tambaram.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Assessee by

: Shri Vishwa Padmanabhan, C.A.

प्रत्यर्थी की ओर से /Revenue by

: Ms.Anitha, Addl.CIT

सुनवाई की तारीख/Date of Hearing

: 22.01.2025

घोषणा की तारीख /Date of Pronouncement

: 07.02.2025

आदेश / ORDER

PER AMITABH SHUKLA, A.M :

This appeal is filed against the order bearing DIN & Order No.ITBA/NFAC/S/250/2023-24/1056331834(1) dated 20.09.2024 of the Learned Commissioner of Income Tax [herein after "CIT(A), National Faceless Appeal Center[NFAC], Delhi, for the assessment years 2015-16. Through the aforesaid appeal the assessee has challenged order u/s 250 dated 20.09.2024 passed by NFAC, Delhi.

2.0 It has been noted that there is a delay of 24 days in the case, in filing of this appeal before the tribunal. In its affidavit the assessee has

pleaded that the assessee is suffering from multiple health complications and was also travelling overseas as a result of which he could not be timely apprised of the orders and could only attend to his tax affairs on returning to country. All these activities 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.

3.0 At the outset the Ld. Counsel for the assessee informed that the Ld. First Appellate Authority has passed an ex-parte order while confirming the assessment order u/s 147 r.w. 143(3) 22/01/2024 and that the appeal was dismissed for being filed late without any justified grounds. It was pleaded that the assessee had committed delay of 159 days and for which it had justified grounds. It was stated that before the Ld CIT(A) that the assessee is a senior citizen suffering from multiple health complications and could not timely access his emails . It was contended before the first appellate authority that assessee could learn of his order only upon recovery proceedings initiated against him. The Ld. Counsel submitted the matter may be restored to Ld. CIT(A) for readjudication on its merits

and that it shall make full compliance to the notices of Ld. CIT(A). The Ld. DR did not oppose the move.

4.0 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 file its appeal in time. We have also noted that apart from merely harping on the issue of delayed filing by the assessee the Ld. CIT(A) has not touched upon merits of the case.

5.0 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. We also direct the Ld. CIT(A) to condone the delay of 159 days in filing of appeal in this case. 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.

6.0. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced on 7th, February-2025 at Chennai.

Sd/-

(यस यस विश्वनेत्र रवि)

(SS VISWANETHRA RAVI)

न्यायिक सदस्य / Judicial Member

चेन्नई/Chennai, दिनांक/Dated: 7th, February-2025 .

KB/-

Sd/-

(श्री अमिताभ शुक्ला)

(AMITABH SHUKLA)

लेखा सदस्य /Accountant Member

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