

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

श्री जॉर्ज जॉर्ज के, उपाध्यक्ष एवं श्री एस. आर. रघुनाथ, लेखक सदस्य के समक्ष  
BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT AND  
SHRI S.R. RAGHUNATHA, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.3156/Chny/2024  
निर्धारण वर्ष /Assessment Year: 2014-15

Kandasamy Rameshkumar,  
8/1-33-B, Salem Main Road,  
Pudusampalli,  
Mettur Dam, Salem-636403.  
[PAN: AHGPR 2263R]

The Income Tax Officer,  
Vs. Ward-2(4),  
Salem.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

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

: Shri T.S. Lakshmi Venkataraman, FCA  
: Ms. Gauthami Manivasagam, JCIT

सुनवाई की तारीख/Date of Hearing

: 18.02.2025

घोषणा की तारीख /Date of Pronouncement

: 20.02.2025

आदेश / ORDER

PER S.R. RAGHUNATHA, A.M :

This appeal filed by the assessee is directed against the order passed by the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi, dated 18.09.2024 [hereinafter "CIT(A)"] and pertains to assessment year 2014-15, where the Ld. CIT(A) confirmed the penalty imposed by the Assessing Officer u/s. 271(1)(c) of the Income Tax Act, 1961 (hereinafter "the Act") dated 26.06.2019.

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2. There is a delay of 12 days in filing the appeal by the assessee. The assessee has filed condonation petition/affidavit stating the reasons for delay in filing the appeal. We have considered the petition of delay in filing the appeal and satisfied that there was sufficient cause for not filing the appeal within the prescribed time limit. Hence, the delay is hereby condoned.

3. At the outset, the Ld. Authorized Representative submitted that the penalty of Rs. 2,94,923/- u/s. 271(1)(c) of the Act was confirmed by the Ld. CIT(A) without providing the proper opportunity to the assessee, and therefore, it is requested that one more opportunity be granted to the assessee before the Ld. CIT(A).

4. On the other hand, the Id.CIT-DR stated that the Ld.CIT(A)-NFAC has given enough opportunities before passing the order on 18.09.2024 and hence, the order of Ld. CIT(A)-NFAC may please be confirmed.

5. We have heard both the parties and carefully examined the orders of the lower authorities. On perusal of the order of the Ld. CIT(A), we find that the Ld. CIT(A) has confirmed the penalty of Rs.2,94,923/- u/s. 271(1)(c) of the Act, imposed by the A.O due to the non-compliance of the assessee. The Ld. A.R. has submitted that the

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Ld. CIT(A) passed the order without participation of the assessee. Therefore, to meet the ends of justice, we remit the matter back to the file of the Ld. CIT(A) for a *denovo* adjudication. We also direct the assessee to appear before the Ld. CIT(A) and to be diligent in submitting the relevant details for the adjudication of the case as and when called for. In view of the above, the appeal filed by the assessee is allowed for statistical purposes.

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

*Order pronounced on 20<sup>th</sup> February, 2025.*

**Sd/-**  
**(जॉर्ज जॉर्ज के)**  
**(George George K)**  
**उपध्यक्ष / Vice President**

**Sd/-**  
**(एस. आर. रघुनाथ)**  
**(S.R. Raghunatha)**  
**लेखा सदस्य / Accountant Member**

चेन्नई/Chennai, दिनांक/Dated: 20<sup>th</sup> February, 2025.

EDN/-

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