

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्न
IN THE INCOME TAX APPELLATE TRIBUNAL 'B' BENCH, CHENNAI
श्री जॉर्ज जॉर्ज के, उपाध्यक्ष एवं श्री एस.आर.रघुनाथा, लेखा सदस्य के समक्ष
BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT AND
SHRI S.R. RAGHUNATHA, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.: 3198/CHNY/2024

निर्धारण वर्ष/Assessment Year: 2017-18

Smt. Lalitha,
#1, Kulakarai Street,
Poonamallee
PAN: ANTPL-8662-P

Income Tax Officer,
Vs. Non-Corporate Ward-8(5)
Chennai.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

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

: Mr.Anandd Babunath, C.A
: Ms. Gouthami Manivasagam, JCIT

सुनवाई की तारीख/Date of Hearing : 26.02.2025
घोषणा की तारीख/Date of Pronouncement : 28.02.2025

आदेश /O R D E R

PER GEORGE GEORGE K, VICE PRESIDENT:

This appeal at the instance of the assessee is directed against CIT(A) - NFAC order dated 22.08.2024, passed under section 250 of the Income Tax Act, 1961 (hereinafter called 'the Act'). The relevant Assessment Year is 2017-18.

2. There is a delay of 44 days in filing this appeal. The assessee has filed a petition for condonation of delay stating therein the reasons for belated filing of this appeal. The reasons stated for late

filing of the appeal is that the assessee has never received any hearing notices from Office of First Appellate Authority and was not aware of the impugned order. It is stated that the assessee came to know of impugned order being passed only on 05.12.2024 when she was informed by the jurisdictional income-tax office demanding tax liability against assessment.

3. On perusal of the aforesaid reasons in the condonation application, we are of the view that there is reasonable cause for belated filing of this appeal and no laches can be attributed to the assessee. Hence, we condone the delay in filing this appeal and proceed to dispose off the appeal on merits.

4. We find that the CIT(A) has passed ex-parte order, dismissing the appeal *in limine*, as time barred without condoning delay in filing the appeal.

5. The Ld.AR for the assessee submitted that assessee was never in receipt of hearing notices issued from Office of the CIT(A). Hence, the assessee could not explain reasons for belated filing of appeal before CIT(A). The Ld. AR submitted assessee may be provided with one more opportunity to explain reasons for delay in filing before CIT(A).

6. The Ld.DR supported orders of AO and CIT(A).

7. We have heard rival submissions and perused material on record. We find that during the course of assessment proceedings, the assessee had represented her case before the AO. It is the claim of Ld.AR that assessee was never in receipt of hearing notices sent through e-mail ID. It is stated by the Ld.AR that assessee is an agriculturist and not a computer literate and do not view the e-mails. We strongly deprecate the nonchalant attitude of the assessee in not responding to various notices issued from the Office of the First Appellate Authority. However, in the interest of justice and equity, we are of the view that assessee may be provided with one more opportunity to explain reasons for belated filing of appeal before the First Appellate Authority. Accordingly, this appeal is restored to the files of CIT(A). The assessee is directed to file a petition for condonation of delay and a supporting affidavit stating reasons for belated filing the appeal before CIT(A). Needless to say, in the event CIT(A) condones delay, he shall adjudicate the matter on merits. It is ordered accordingly.

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

Order pronounced in the open court on 28th February, 2025.

Sd/-

(एस.आर. रघुनाथा)

(S.R. RAGHUNATHA)

लेखा सदस्य/ACCOUNTANT MEMBER

चेन्नई/Chennai,

दिनांक/Dated, the 28th February, 2025

DS

Sd/-

(जॉर्ज जॉर्ज के)

(GEORGE GEORGE K)

उपाध्यक्ष /VICE PRESIDENT

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.