

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

माननीय श्री मनोज कुमार अग्रवाल ,लेखा सदस्य एवं
माननीय श्री मनु कुमार गिरि, न्यायिक सदस्य के समक्ष।
BEFORE HON'BLE SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER
AND HON'BLE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER

आयकरअपील सं./ ITA Nos.3285 & 3286/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2012-2013)

Nanjappa Gounder Kandasamy,
No.2/70, Ayyagoundampalayam,
Andipalayam Post,
Tiruchengode TK. 637 214.

Vs. The Income Tax Officer,
Ward 1,
Tiruchengode

[PAN: ARSPK 5934E]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by

: Shri. T.S. Lakshmi Venkatraman, FCA
(By virtual)

प्रत्यर्थी की ओर से /Respondent by

: Ms. V. Aswathy, JCIT.

सुनवाई की तारीख/Date of Hearing

: 25.02.2025

घोषणा की तारीख /Date of Pronouncement

: 26.02.2025

आदेश / ORDER

PER MANU KUMAR GIRI (Judicial Member)

These two appeals by the assessee are arising out of different orders of the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi in order Nos.ITBA/NFAC/S/250/2024-25/1069691928 (1) and ITBA/NFAC/S/250/2024-25/1069692115 (1) respectively both dated 15.10.2024.

The assessment were framed by the Additional /Joint/Deputy /Assistant Commissioner of Income Tax, National Faceless Assessment Centre, Delhi for the

assessment year 2017-18 u/s.147 r.w.s.144B and 271 (1) (c) of the Income Tax Act, 1961 (hereinafter 'the Act'), vide orders dated 16.09.2021 and 04.01.2022 respectively .

2. Brief facts of the case are that the appeals were instituted on 22.12.2022 against the assessment orders dated 16.09.2021 and 04.01.2022 passed u/s.147 r.w.s.144B and 271 (1) (c) of the Act by the Assessing Officer (in short 'the AO') for the Assessment Year 2017-18. The assessee further challenged the orders of assessment passed u/s.147 r.w.s.144B of the Act and u/s.271 (1) (c) of the Act before the Id.CIT(A) who dismissed the appeals of the assessee in limine on the ground of delay of 207 days and 316 days in filing appeals. Aggrieved, assessee are in appeal before us.

3. The Id. Counsel for assessee submitted before us that assessee was not keeping good health and she was on medication and further, she is an illiterate and she was not aware of income tax procedures. Hence, the Id. Counsel requested to condone the delays and remit the appeals back to the Id. CIT(A) for fresh adjudication.

4. Per contra, the Id. Departmental Representative stated that no lenient view is to be taken in this case and prayed for confirming the orders of the lower authorities.

5. We heard the rival contentions and perused the material available on record. We are of the considered view that to meet the ends of justice, we condone the delay in filing the appeals before the Id. CIT(A) and direct the Id. CIT(A) to

adjudicate the appeals on merits. The assessee is directed to substantiate its case with all evidence, confirmations and documents, if any, forthwith without any fail, failing which Id.CIT(A) shall be at liberty to proceed with the disposal of appeals on merits as per law. The appeals of the assessee is allowed for statistical purpose.

6. In the result, appeals filed by the assessee are allowed for statistical purpose.

Order pronounced in the open court on 26th day of February, 2025.

Sd/-

(मनोज कुमार अग्रवाल)

(MANOJ KUMAR AGGARWAL)

लेखा सदस्य / ACCOUNTANT MEMBER

चेन्नई Chennai:

दिनांक Dated :26-02-2025

KV

आदेश की प्रतिलिपि अग्रेषित /Copy to :

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT, Chennai/Coimbatore/Madurai/Salem.
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF

Sd/-

(मनु कुमार गिरि)

(MANU KUMAR GIRI)

न्यायिक सदस्य / JUDICIAL MEMBER