

आयकर अपीलिय अधिकरण, 'डी' न्यायपीठ, चेन्न
IN THE INCOME TAX APPELLATE TRIBUNAL 'D' 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.: 260/CHNY/2025

निर्धारण वर्ष/Assessment Year: 2013-14

**Ms.Vilavankadu Nagarajan
Asvinidevi,**
75,G.N.Chetty Road,
T.Nagar, Chennai-600 017.
PAN: BGMPA-9306-C

(अपीलार्थी/Appellant)

Income Tax Officer,
Vs. Non-Corporate Ward-1(1)
Chennai.

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Mr. V.Balaji, Advocate
प्रत्यर्थी की ओर से/Respondent by : Mr. A.Sasikumar, CIT

सुनवाई की तारीख/Date of Hearing : 20.03.2025
घोषणा की तारीख/Date of Pronouncement : 20.03.2025

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 11.03.2024, passed under section 250 of the Income Tax Act, 1961 (hereinafter called 'the Act'). The relevant Assessment Year is 2013-14.

2. There is a delay of 264 days in filing this appeal. The assessee has filed petition for condonation of delay supported by affidavit stating therein reasons for belated filing of the appeal. The reasons stated in the condonation application for belated filing of the appeal

is that notices were sent to assessee's mother's e-mail ID, who is not well versed with the electronic communication mode and since assessee got married she is not residing with her mother. Hence, there was delay in filing the appeal.

3. On perusal of the aforesaid reasons in the condonation application, we are of the view that there is sufficient cause for belated filing of the 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. At the very outset, we notice that the CIT(A) has passed ex-parte order. The reason for deciding the appeal ex-parte was that the assessee did not reply to the notices issued from the office of the CIT(A). The Id.AR submitted that in the interest of justice and equity, one more opportunity may be provided to assessee to represent its case before the AO.

5. The Id.DR supported the orders of CIT(A) and AO.

6. We have heard rival submissions and perused the material on record. The Office of the CIT(A) had issued four hearing notices directing the assessee to file certain details/documents. Since there was no response by the assessee to the notices issued, the CIT(A)

passed ex-parte orders. It is the claim of the assessee that the notices issued through e-mail have been sent to her mother's e-mail ID and the assessee is not residing with her mother after marriage. In the interest of justice and equity, we are of the view that assessee ought to be provided with one more opportunity to represent her case and accordingly, the issues raised in this appeal are restored to the files of the AO. The assessee is directed to cooperate with the Revenue and shall not seek unnecessary adjournment. It is ordered accordingly.

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

Order pronounced in the open court on 20th March, 2025.

Sd/-

(एस.आर. रघुनाथा)

(S.R. RAGHUNATHA)

लेखा सदस्य/ACCOUNTANT MEMBER

चेन्नई/Chennai,

दिनांक/Date: 20.03.2025

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/Salem
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF.