

आयकर अपीलीय अधिकरण, "ए" न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL
'A' BENCH: CHENNAI

श्री एबी टी. वर्की, न्यायिक सदस्य एवं श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष
BEFORE SHRI ABY T VARKEY, JUDICIAL MEMBER AND
SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No. 3082/Chny/2024
निर्धारण वर्ष /Assessment Years: 2019-20

Krishnamoorthy,
No.3, Manampettai Main Road,
Seyathamangai Post,
Nagapattinam
Tamil Nadu-609 702.
[PAN: BMLPK0202J]

Income Tax Officer
Ward-1
Nagapattinam

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Assessee by

: Mr. G.Tarun, Advocate

प्रत्यर्थी की ओर से /Revenue by

: Mr.R.Raghupathy, Addl. CIT

सुनवाई की तारीख/Date of Hearing

: 18.02.2025

घोषणा की तारीख /Date of Pronouncement

: 26.03.2025

आदेश / ORDER

PER AMITABH SHUKLA, A.M :

This appeal is filed by the assessee against the order bearing DIN & Order No.ITBA/NFAC/S/250/2023-24/1057565962(1) dated 31.10.2023 of the Learned Commissioner of Income Tax [herein after "CIT(A), National Faceless Appeal Center[NFAC], Delhi, for the assessment years 2019-20. Through the aforesaid appeal the assessee has challenged order u/s 250 dated 31.10.2023 passed by NFAC, Delhi.

2.0 It has been noted that there is a delay of 339 days in the case, in filing of this appeal before the tribunal. In its affidavit the assessee has pleaded that he is illiterate and the delay has occurred on account of inadvertent omission on the part of his Chartered Accountant. All these activities contributed to the delay which was neither willful nor wanton. The assessee submitted that there will not be a case of any non-compliance now. We have considered the justification put forth by the assessee and we are satisfied with its 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. The Ld. DR however argued that cost be imposed upon the assessee for wasting the precious time of the judicial authorities. 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 thereby confirming the assessment order u/s 143(3) dated 08.04.2021 and that the appeal was dismissed for non-compliance to statutory notices. It was pleaded that admittedly the compliance of the assessee before the lower authorities including Ld.CIT(A) was inadequate. The Ld. Counsel for the assessee pleaded for setting aside the case to Ld.CIT(A) and

assured that full compliance would now be made to the statutory notices of the Ld. CIT(A).

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 prosecute its appeal before Ld CIT(A). We have also noted that apart from merely harping on the issue of non-compliance 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. 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. We have also found sufficient force in the argument of the Ld. DR regarding wastage of time of judicial authorities by the non-compliance of the assessee. Consequently, this order is subject to payment of Rs.5000/- by the assessee to the Tamil Nadu Legal Services Authority of Hon'ble Madras High Court within 30 days of receipt of this order.

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 26th, March-2025 at Chennai.

Sd/-

(एबी टी. वर्की)

(ABY T VARKEY)

न्यायिक सदस्य / Judicial Member

Sd/-

(अमिताभ शुक्ला)

(AMITABH SHUKLA)

लेखा सदस्य /Accountant Member

चेन्नई/Chennai, दिनांक/Dated: 26th, March-2025.

KB/-

आदेश की प्रतिलिपि अग्रेषित/Copy to:

- 1. अपीलार्थी/Assessee:**
- 2. प्रत्यर्थी/Revenue**
- 3. आयकर आयुक्त/CIT - Madurai**
- 4. विभागीय प्रतिनिधि/DR**
- 5. गार्ड फाईल/GF**