

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 No.3275/Chny/2024  
(निर्धारणवर्ष / Assessment Year: 2018-2019)

Varadhachary Parthasarathy,  
B-4, 4<sup>th</sup> floor, No.53/46,  
Palayankaran Street,  
Kodambakkam,  
**Chennai 600 024.**

**Vs.** The Income Tax Officer,  
Non Corporate Ward 19 (4)  
**Chennai.**

**[PAN: APTPP3320C]**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

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

: Shri R.S. Lakshmi Narayanan, Adv.  
: Ms. M. Aswathy, JCIT.

सुनवाई की तारीख/Date of Hearing

: 24.02.2025

घोषणा की तारीख /Date of Pronouncement

: 25.03.2025

**आदेश / ORDER**

**PER MANU KUMAR GIRI (Judicial Member)**

This appeal filed by the assessee is directed against the order of the Ld. Commissioner of Income Tax (Appeals) NFAC, Delhi [CIT(A)] dated 15.10.2024 for Assessment Year 2018-19.

2. Brief facts of the case are that the assessment was completed u/s 147 r.w.s 144 r.w.s 144B of the Act wherein AO had made addition of Rs.20,96,040/- on account of salary income after exemptions/deductions and Rs.1,30,868/- on account

of insurance commission. The total income assessed at Rs.22,26,908/- on a total income of Rs.7,45,050/- resulting in demand of Rs.1,92,560/-. Assessee further challenged the order of assessment u/s 147 r.w.s 144 r.w.s 144B of the Act before the Id.CIT(A) who dismissed the appeal of the assessee in limine as there was no sufficient cause for delay of 153 days in filing appeal u/s 249(3) of the Act. Aggrieved, assessee is in appeal before us.

3. Before the Id. Counsel for assessee submitted that the assessee had no knowledge of the notices issued. He further submitted that the assessee had medical problem during those days hence not filed the appeal in time. The Id.DR stated that the assessee is habitual defaulter in appearing before the AO hence no lenient view is to be taken in this case for condoning the delay and prayed for dismissal of appeal.

4. Though we concur with the submissions of Ld. Sr. DR however, keeping in mind medical exigencies prevailed at that time and the principle of natural justice, we condone the delay in filing appeal before the Id. CIT(A) and grant another opportunity of hearing to the assessee. Accordingly, the impugned order is set aside and the appeal is restored back to the file of Ld. CIT(A) for fresh appeal hearing on merits after affording proper opportunity of hearing to the assessee. The assessee is directed to substantiate its case with all evidence and documents, if any, forthwith without any fail, failing which Ld. CIT(A) shall be at liberty to proceed with the appeal proceedings on merits as per law.

5. In the result, appeal filed by the assessee is allowed for statistical purpose.

Order pronounced in the open court on 25th day of March, 2025 at Chennai.

Sd/-

(मनोज कुमार अग्रवाल)

**(MANOJ KUMAR AGGARWAL)**

लेखा सदस्य / ACCOUNTANT MEMBER न्यायिक सदस्य / JUDICIAL MEMBER

चेन्नई Chennai:

दिनांक Dated : 25-03-2025

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)**