

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

माननीय श्री मनु कुमार गिरि ,न्यायिक सदस्य एवं माननीय श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष
BEFORE HON'BLE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER AND
HON'BLE SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.24/Chny/2025
Assessment Years: 2018-19

Sathishkumar Hasshwanth
No.53, Mettu Agraharam Street,
Post Office Road,
Salem, Tamil Nadu-636004
[PAN: ARBPH2510C]

Income Tax Officer,
Ward-1(1),
Salem.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Assessee by

: Shri S.Senthil Kumar, Advocate (Erode)
by Virtual.

प्रत्यर्थी की ओर से /Revenue by

: Smt.Samantha Mullamudi, Addl.CIT

सुनवाई की तारीख/Date of Hearing

: 24.03.2025

घोषणा की तारीख /Date of Pronouncement

: 09.04.2025

आदेश / O R D E R

PER AMITABH SHUKLA, A.M :

This appeal is filed by the assessee against the order bearing
DIN & Order No.ITBA / NFAC / S / 250 / 2024-25 / 1071249001(1) dated
16.12.2024 of the Learned Commissioner of Income Tax [herein after
"CIT(A), National Faceless Appeal Center[NFAC], Delhi, for the
assessment years 2018-19. Through the aforesaid appeal the assessee
has challenged order u/s 250 dated 16.12.2024 passed by NFAC, Delhi.

2.0 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 and that the appeal was dismissed for being filed late without any justified grounds. It was pleaded that the assessee had committed delay of 124 days and for which it had justified grounds. It was stated that there were family disputes as also non-availability of personal auditor to attend to tax matters. The Ld. Counsel submitted the matter may be restored to Ld. CIT(A) for readjudication on its merits and that it shall make full compliance to the notices of Ld. CIT(A). The Ld. Counsel has advanced personal assurance to this effect. In support of its contentions, the Ld. Counsel filed a detailed paperbook. The Ld. DR on the other hand relied upon the order of lower authorities.

3.0 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 file its appeal in time. We have also noted that apart from merely harping on the issue of delayed filing by the assessee the Ld. CIT(A) has not touched upon merits of the case.

4.0 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. We also direct the Ld. CIT(A) to condone the delay of 124 days in filing of appeal in this case. He will be at liberty to call for any remand report from the Ld. AO if warranted by the facts of the case. 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. Accordingly, the grounds of appeal raised by the assessee are allowed for statistical purposes.

5.0 In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced on 9th, April-2025 at Chennai.

Sd/-

(मनु कुमार गिरि)

(MANU KUMAR GIRI)

न्यायिक सदस्य / Judicial Member

चेन्नई/Chennai, दिनांक/Dated: 9th, April -2025.

KB/-

Sd/-

(अमिताभ शुक्ला)

(AMITABH SHUKLA)

लेखा सदस्य /Accountant Member

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT - Salem
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF