

आयकर अपीलिय अधिकरण, 'बी' न्यायपीठ, चेन्नई।  
IN THE INCOME TAX APPELLATE TRIBUNAL  
'B' BENCH: CHENNAI

श्री जॉर्ज जॉर्ज के, उपाध्यक्ष एवं श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष  
BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT AND  
SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.403/Chny/2025, Assessment Years: 2012-13

आयकर अपील सं./ITA No.404/Chny/2025, Assessment Years: 2013-14

आयकर अपील सं./ITA No.405/Chny/2025, Assessment Years: 2014-15

Vijayakumar K Valayathodiyil  
No.A-302, Purva Swan Lake,  
Renugambal Nagar, OMR,  
Kelambakkam,  
Chennai-603 103.  
[PAN: ADKPV1734B]

Assistant Commissioner of  
Income Tax,  
Non-Corporate Circle-22(1),(TBM),  
Chennai.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Assessee by  
प्रत्यर्थी की ओर से /Revenue by

: Shri D.Anand, Advocate  
: Shri M.Rajan, CIT

सुनवाई की तारीख/Date of Hearing : 22.04.2025

घोषणा की तारीख /Date of Pronouncement : 25.04.2025

**आदेश / ORDER**

**PER AMITABH SHUKLA, A.M :**

The below mentioned appeals have been filed by the appellant assessee for AY-2012-13, 2013-14 and 2014-15 contesting the order of Ld. First Appellate Authority indicated in Column-E, herein below:-

S. No.	Appeal Nos.	AYs	Appellant	CIT(A) Order Details	Respondent
A	B	C	D	E	F
1	ITA No. 403 / Chny / 2025	2012-13	Vijayakumar K Valayathodiyil No.A-302, Purva Swan Lake, Renugambal Nagar, OMR, Kelambakkam, Chennai-603 103. [PAN: ADKPV1734B]	DIN & Order No.ITBA / NFAC / S / 250 / 2024-25 / 1071140158(1) dated 12.12.2024.	Assistant Commissioner of Income Tax, Non-Corporate Circle-22(1),(TBM), Chennai.
2	ITA No. 404 / Chny / 2025	2013-14		DIN & Order No.ITBA / NFAC / S / 250 / 2024-25 / 1071140967(1) dated 12.12.2024.	
3	ITA No. 405 / Chny / 2025	2014-15		DIN & Order No.ITBA / NFAC / S / 250 / 2024-25 / 1071139922(1) dated 12.12.2024.	

All the above appeals are centering around a common issue and hence for the purposes of convenience were heard and are being adjudicated together.

2.0 At the outset, the Ld. Counsel for the assessee submitted that there was a delay in filing the appeal before the Ld.CIT(A), as per following details, which was not condoned by him holding insufficiency of cause:-

ITA Nos	Assessment Year	Delay
ITA No. 403 / Chny / 2025	2012-13	716 days
ITA No. 404 / Chny / 2025	2013-14	192 days
ITA No. 405 / Chny / 2025	2014-15	188 days

Before the Id.CIT(A) the assessee had justifying the delay submitted that the assessee is a small time business man in the business of Hotel and canteen. On account of severe losses in the business he had to travel regularly, back and forth, to his native place in Kerala. Thus the notices issued by the Revenue were not received and could not be timely complied. It was also submitted that part of the delay was attributable to Covid-19. Similar reasons were also forwarded for non-compliance before the Ld.AO. The Ld. Counsel submitted that the Ld. First Appellate Authority however chose to not condone the delay and proceeded to dismiss the appeal. The Ld.CIT(A) concluded that the

department has robust electronic governance system and hence the indicated delays cannot take place. The Ld. CIT(A) thus dismissed the assessee's appeal.

3.0 The Id.DR would like to rely upon the order of the authorities below.

4.0 We have heard rival submissions in the light of material available on records. We have noted that the Ld. CIT(A) has merely dismissed the assessee's appeal by placing emphasis upon the unjustified delay only. He has not given any observation qua merits of the addition. On the issue of delay we find sufficient force in the assessee's argument contributing to impugned delay. The Covid-19 pandemic also was in force though in part, out of the overall delay. We are conscious of the fact that no litigant gains by intentionally delaying its own matters and by making technical / procedural mistakes. Nonetheless, the assessee on its own part cannot absolve himself of delaying its filing and not complying with procedural requirements contributing to waste of precious time of appellate authorities. The Ld. DR argued that the assessee is habitual defaulter and costs be imposed in case the matter is to be sent back to lower authorities for readjudication. Be that as it may be, we are of the view that ends of justice would be met if the assessee is given one last opportunity to present its case before the Ld.CIT(A). Accordingly we set aside the order of lower authorities and direct the Ld.CIT(A) to readjudicate the

matter after considering condonation of the delay in filing the appeal before him. The Ld.First Appellate Authority shall give due opportunity of being heard to the assessee and pass a speaking order on merits. If required, he may obtain a remand report from the Ld.AO. The assessee shall comply with all the statutory notices of the lower authorities and any deviation shall be adversely viewed. **Accordingly all the grounds of appeal raised by the assessee vide ITA No.403 to 405 are allowed for statistical purposes.**

5.0 In the result, the appeals of the assessee are decided as under:-

ITA Nos	Assessment Year	Result
ITA No. 403 / Chny / 2025	2012-13	Allowed for statistical purposes
ITA No. 404 / Chny / 2025	2013-14	Allowed for statistical purposes
ITA No. 405 / Chny / 2025	2014-15	Allowed for statistical purposes

Order pronounced on 25<sup>th</sup>, April -2025 at Chennai.

Sd/-

(जॉर्ज जॉर्ज के)

(GEORGE GEORGE K)

उपाध्यक्ष / vice president

चेन्नई/Chennai, दिनांक/Dated: 25<sup>th</sup>, 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 - Chennai
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF