

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH, CHENNAI

श्री मनु कुमार गिरि, न्यायिक सदस्य एवं श्री एस. आर. रघुनाथा, लेखा सदस्य के समक्ष
BEFORE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER
AND SHRI S.R.RAGHUNATHA, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.536/Chny/2025
निर्धारण वर्ष / Assessment Year: 2018-19

Jayaprabhu, No.1/96 B, Ambethkar Street, Erumaiyur, Chrompet, Chrompet S.O., Kanchipuram – 600 044.	Vs	Income Tax Officer, Non-Corp. Ward 22(1), 7, Ramakrishnan Street, Tambaram West, Tambaram, Chennai – 600 045.
[PAN: BECPJ-7550-R]		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Shri. Y.Sridhar, F.C.A.
प्रत्यर्थी की ओर से/Respondent by : Ms. Anitha, Addl. C.I.T.

सुनवाई की तारीख/Date of Hearing : 23.04.2025
घोषणा की तारीख/Date of Pronouncement : 25.04.2025

आदेश / O R D E R

PER S. R. RAGHUNATHA, ACCOUNTANT MEMBER:

This appeal by the assessee is filed against the order of the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi, for the assessment year 2018-19, dated 05.06.2024.

2. The registry has noted delay of 177 days in filing the appeal. Considering the reasons stated in the affidavit by the Assessee, we condone the delay and treat the reasons as 'sufficient cause' and admit the appeal for adjudication.

3. In this case, the CIT(A) has dismissed the appeal of the assessee by confirming the order of the AO for the reason that the assessee has failed to respond for any of the notices issued by the Id.CIT(A) as noted in para 5 of the order dated 05.06.2024.

4. Before us, Id.AR for the assessee submitted that if the appeal be remanded back to the file of CIT(A), the assessee will file all the required details and documents before the first appellate authority and prayed for one more opportunity in the interest of justice.

5. Per contra, learned DR vehemently opposed to the submissions of learned AR and pleaded for dismissal of the appeal.

6. We have heard rival submissions and perused the record. We feel that in the interest of justice, one more opportunity is granted to the assessee to prosecute the appeal. Accordingly, the impugned order is set aside and the appeal is restored back to the file of Ld. CIT(A), wherein assessee will file all the necessary documents and evidence in support of the grounds of appeal, subject to cost of Rs.5,000/- which shall be deposited by the assessee within 30 days from the date of receipt of these

orders to 'Tamil Nadu State Legal Services Authority' at Hon'ble High Court of Madras. The proof of the cost deposit will be furnished by the Assessee before Ld.CIT(A) who shall proceed with adjudication of appeal as per law, 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 proceedings on merits as per law. The Id. counsel, who appeared also assured the bench that he will ensure that the assessee will prosecute the case diligently.

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

Order pronounced in the open court on 25th April, 2025 at Chennai.

Sd/-
(मनु कुमार गिरि)
(MANU KUMAR GIRI)
न्यायिक सदस्य/Judicial Member

Sd/-
(एस. आर. रघुनाथा)
(S. R. RAGHUNATHA)
लेखासदस्य/Accountant Member

चेन्नई/Chennai,
दिनांक/Dated, the 25th April, 2025

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आदेश की प्रतिलिपि अग्रेषित/Copy to:

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