

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

श्री जॉर्ज जॉर्ज के, उपाध्यक्ष एवं श्री एस.आर.रघुनाथा, लेखा सदस्य के समक्ष
**BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT AND
SHRI S.R. RAGHUNATHA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.: **669/CHNY/2025**

निर्धारण वर्ष/Assessment Year: 2020-21

Ms. Thangavel Muthulakshmi,
45, V G Rao Nagar,
Tiruppur Road,
Udumalpet,
Coimbatore – 642 126.

The Income Tax Officer,
Vs. Ward 2(4),
Tiruppur.

PAN: AUHPM 8048F

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by

: Shri Shrenik Chordia, CA

प्रत्यर्थी की ओर से/Respondent by

: Ms. E. Pavuna Sundari, CIT

सुनवाई की तारीख/Date of Hearing

: 03.06.2025

घोषणा की तारीख/Date of Pronouncement

: 03.06.2025

आदेश / O R D E R

PER GEORGE GEORGE K, VICE PRESIDENT:

This appeal at the instance of the assessee is directed against the order of Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi dated 31.12.2024, passed under section 250 of the Income Tax Act, 1961 (hereinafter called 'the Act'). The relevant Assessment Year is 2020-21.

2. At the very outset, we notice that the CIT(A) had dismissed the appeal of the assessee *in limine* without adjudicating on merits. The CIT(A) held that there is a delay of 250 days in filing the appeal before him and there is no reasonable cause for condoning the same.

3. The learned AR submitted that CIT(A) dismissed the appeal of the assessee without providing reasonable opportunity to explain the delay in filing the appeal before him. It was submitted that assessee in Form 35 has stated the reason for delay as 'due to medical grounds' but inadvertently omitted to file the detailed condonation application before the First Appellate Authority (FAA). The learned AR further submitted that CIT(A) has referred to the reasons for condonation of delay and the order of AO in some other case and erroneously not condoned the delay. The learned AR had placed on record the Form 35 filed before CIT(A).

4. The learned DR did not have a serious objection for the matter to be remitted to the CIT(A) to consider the delay condonation application filed by the assessee afresh.

5. We have heard the rival submissions and perused the material on record. The CIT(A) has passed ex-parte Order without condoning the delay of 250 days in filing the appeal before him. The CIT(A) at para 2.7 of the impugned Order had extracted the reason for delay in filing the appeal. The same read as follows:

“Due to technical glitch the order u/s 147 dated 26.05.2023 was received via e-mail were transferred to Spam category and not received in inbox category and hence assessee was completely unaware of the order passed / received and hence could not refer/appeal to the same.”

On the contrary, assessee in column 14 of Form 35 filed before the CIT(A) has stated reason 'due to medical grounds'. Moreover, the CIT(A) in para 2.1 has stated that the AO's impugned order was passed on 26.05.2023, whereas actually the AO's order is dated 22.09.2022.

5.1 From the perusal of the impugned Order of the CIT(A), we notice that the CIT(A) has dismissed the appeal of the assessee by not condoning the delay by considering wrong assessment order as well as the reason for delay. Therefore, in the interest of justice and equity, we are of the view that the matter needs to be examined afresh by the CIT(A). Accordingly, we restore the matter to the files of the CIT(A) so that a proper condonation application if required can be filed by the assessee and on receipt of the same, the CIT(A) shall

afford reasonable opportunity to the assessee before a decision is taken on the condonation application. If the CIT(A) is satisfied with the reasons furnished by the assessee for belated filing of the appeal, needless to state, the CIT(A) shall decide the issue on merits. It is ordered accordingly.

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

Order pronounced in the open court on 3rd June, 2025 at Chennai.

Sd/-

(एस.आर. रघुनाथा)

(S.R. RAGHUNATHA)

लेखा सदस्य/ACCOUNTANT MEMBER

चेन्नई/Chennai,

दिनांक/Dated, the 3rd June, 2025

RSR

Sd/-

(जॉर्ज जॉर्ज के)

(GEORGE GEORGE K)

उपाध्यक्ष /VICE PRESIDENT

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.