

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.: **698/CHNY/2025**

निर्धारण वर्ष/Assessment Year: 2017-18

Shri Krishnan Chinnadurai,
No.9, Perumal Reddy Street,
Southupakkam Road,
Redhills,
Chennai – 600052.

The Income Tax Officer,
Vs. Non-Corporate Ward 10(1),
Chennai.

PAN: APCPC 6564J

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by

: Shri Y. Sridhar, FCA

प्रत्यर्थी की ओर से/Respondent by

: Ms. Pryati Sharma, JCIT

सुनवाई की तारीख/Date of Hearing

: 04.06.2025

घोषणा की तारीख/Date of Pronouncement

: 04.06.2025

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 08.11.2023, passed under section 250 of the Income Tax Act, 1961 (hereinafter called 'the Act'). The relevant Assessment Year is 2017-18.

2. There is a delay of 401 days in filing the appeal. The assessee has filed condonation petition along with affidavit stating therein the reasons for belated filing of this appeal. The reasons stated in the affidavit for belated filing is that, the assessee is an illiterate and engaged in the business of milk trading. The assessee being uneducated, was unaware of the income tax returns filing, appeal procedure, consequences of non-filing of IT returns or non-compliance of IT notices/orders and the time limit for filing the appeal. The assessee came to know about the assessment order only when he received the notice dated 06.01.2025 to recover the outstanding demand. Thereafter, the assessee took steps to contact the Income Tax professional and filed appeal before the Tribunal, resulting in a delay of 401 days. On perusal of the same, we find there is sufficient reason for delay in filing this appeal before the Tribunal. Hence, we condone the delay in filing the appeal and proceed to dispose off the appeal on merits.

3. At the very outset, we notice that the CIT(A)'s order is ex-parte, since there was no compliance from the assessee to the seven notices issued from the office of the First Appellate Authority. Further, we also note that the assessment has been completed on best judgment basis u/s.144 of the Act.

5. The Ld.AR submitted that the assessee is an individual running a proprietorship concern in the name of M/s. Lakshmi Foods mainly dealing with Heritage Milk and Milk products. He further submitted that the assessee is an illiterate and has no knowledge about verifying emails. Hence, the assessee failed to take note of hearing notices sent through email, resulting in non-cooperation of assessee during the assessment proceedings and appellate proceedings. It was prayed in the interest of justice and equity, the issue may be restored to the files of the AO as a last opportunity for proper representation of his case.

6. The Id.DR submitted that adequate opportunities were provided from the offices of the AO and the CIT(A) and there is no violation of principles of natural justice. Therefore, it was prayed the appeals of the assessee may be dismissed.

7. We have heard rival submissions and perused the materials on record. The proceedings before the AO as well as the CIT(A) was ex-parte, since the assessee did not respond to various notices issued. We strongly deprecate the nonchalant attitude of the assessee in not responding to the notices issued from the offices of the AO and the CIT(A). However in the interest of justice and fair

play, we are of the view that the matter ought to be restored to the files of the AO with a condition assessee pays a cost of Rs.5,000/- (Rupees five thousand only). Therefore, subject to payment of Rs.5,000/- to be paid to Tamil Nadu State Legal Services Authority at the Hon'ble High Court of Madras, the matter is restored to the files of the AO. The amount of Rs.5,000/- shall be paid within a month's time from the date of receipt of this order and assessee shall produce the receipt for the said payment before the AO. Accordingly, the matter is remitted to the files of the AO for fresh adjudication. The AO shall afford reasonable opportunity of hearing to the assessee. The assessee is directed to co-operate with the Revenue and shall not seek unnecessary adjournment. It is ordered accordingly.

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

Order pronounced in the open court on 4th June, 2025 at Chennai.

Sd/-

(एस.आर. रघुनाथा)

(S.R. RAGHUNATHA)

लेखा सदस्य/ACCOUNTANT MEMBER

चेन्नई/Chennai,

दिनांक/Dated, the 4th 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.