

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

श्री एबी टी. वर्की, न्यायिक सदस्य एवं श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष
BEFORE SHRI ABY T VARKEY, JUDICIAL MEMBER AND
SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.877/Chny/2025
Assessment Years: 2013-14

Balasubramanian Ramaiyan,
Door No.3/237,
Akkari Udaiyar Street,
Ammaiyappan Kudavasal,
Thiruvarur,
Tamil Nadu-613 701.
[PAN: AKHPB8741N]

Income Tax Officer,
Ward-1,
Thiruvarur.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Assessee by

: Shri Tarun, Advocate for S.Sridhar,
Advocate.

प्रत्यर्थी की ओर से /Revenue by

: Ms.Ann Marry Baby, CIT

सुनवाई की तारीख/Date of Hearing

: 04.06.2025

घोषणा की तारीख /Date of Pronouncement

: .06.2025

आदेश / ORDER

PER AMITABH SHUKLA, A.M :

This appeal is filed by the assessee against the order bearing DIN & Order No.ITBA / NFAC / S / 250 / 2023-24 / 1057140663(1) dated 17.10.2023 of the Learned Commissioner of Income Tax [herein after "CIT(A), National Faceless Appeal Center[NFAC], Delhi, for the assessment year 2013-14. The reference to the word "Act" in this order hereinafter shall mean the Income Tax Act, 1961 as amended from time to time.

2.0 It has been noted that there is a delay of 453 days in the case, in filing of this appeal before the tribunal. In its affidavit the assessee has pleaded that the assessee did not receive statutory notices or the order of the Ld.CIT(A) in time as the same were not issued to the email ID being gbala@anbakam.com and that it learnt of the impugned appellate order only when recovery proceedings were initiated by the Revenue. The appellant assessee has also submitted that he is a senior citizen of advanced age having multiple health concerns which also contributed to delayed attendance to tax matters. All these activities contributed to the delay which was neither willful nor wanton. The assessee submitted that there will not be a case of any non-compliance now. We have considered the justification put forth by the assessee and we are satisfied with their adequacy. We are also conscious of the fact that no litigant gains by intentionally delaying its own matters. The Ld. DR did not pose any serious objections to the delay. Accordingly, we hereby condone the delay and proceed to adjudicate this appeal.

3.0 At the outset, the Ld.Counsel for the assessee submitted that the order has been passed by the Ld.First Appellate Authority without giving due opportunity of being heard to the assessee. It was stated that the statutory notices were not sent to the email provided by the assessee in Form-35 but on some other incorrect address. It was accordingly

requested that a last opportunity be given to the assessee to present its case. The Ld.Counsel for the assessee assured personally of all timely compliances to the appellate proceedings of the Ld.CIT(A).

4.0 Per contra, the Ld.DR relied upon the order of lower authorities.

5.0 We have heard rival submissions in the light of material available on records. We have clearly noted from Form-35 that the assessee had indicated email address gbala@anbakam.com as address for correspondence. We have also noted that in para 5 on page-9 of the appellate order, the Ld.CIT(A) has indicated email address gdala@anbakam.com. Thus, a clear mistake is evident in the email address to which hearing notices were admittedly were issued by the Revenue authorities. Be that as it may be, in the interest of justice, we are inclined to accept the request of the assessee of giving it a last opportunity to present its case. The impugned order of the Ld.CIT(A) is therefore set aside and he is directed to readjudicate the matter de novo after giving due opportunity of being heard to the assessee. The assessee shall make necessary compliances to the notices of hearing and any non-compliance would be adversely viewed. Accordingly, all the grounds of appeal raised by the assessee are allowed for statistical purposes.

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

Order pronounced on , June-2025 at Chennai.

(एबी टी. वर्की)

(ABY T VARKEY)

न्यायिक सदस्य / Judicial Member

चेन्नई/Chennai, दिनांक/Dated:
KB/-

(अमिताभ शुक्ला)

(AMITABH SHUKLA)

लेखा सदस्य /Accountant Member

, June-2025.

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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