

आयकर अपीलिय अधिकरण, 'सी' न्यायपीठ, चेन्नई।  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**'C' BENCH: CHENNAI**

माननीय श्री मनु कुमार गिरि ,न्यायिक सदस्य एवं माननीय श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष  
**BEFORE HON'BLE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER AND**  
**HON'BLE SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.1085/Chny/2025  
Assessment Years: 2021-22

Nana Kumar Parthasarathy,  
No.315, Ramaniyam Katima,  
No.148, Pillaiyar Koil Street,  
Thuraipakkam,  
Chennai-600 097.  
[PAN: CDJPP3991B]

Income Tax Officer,  
Non-Corp Ward-15(1),  
Chennai.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

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

: Shri Y.Sridhar,F.C.A,  
: Ms.Anitha, Addl.CIT

सुनवाई की तारीख/Date of Hearing : 17.06.2025  
घोषणा की तारीख /Date of Pronouncement : 19.06.2025

**आदेश / O R D E R**

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

This appeal is filed by the assessee against the order bearing DIN & Order No.ITBA / APL / S / 250 / 2025-26 / 1075484537(1) dated 04.04.2025 of the Learned Commissioner of Income Tax [herein after "CIT(A), for the assessment year 2021-22. 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 At the outset the Ld. Counsel for the assessee informed that the Ld. First Appellate Authority has passed an ex-parte order thereby

confirming the assessment order u/s 143(1) wherein the Ld.AO had made a disallowance on account of foreign tax credit of Rs.6,38,670/- as well as non-credit of few TDS payments, without condoning delay petition. It was submitted that the Ld. First Appellate Authority dismissed its appeal without condoning the delay in filing of appeal before him. It was pleaded that the non-compliance of the assessee was attributable to serious health issues of its Chartered accountant who was suffering from acute pulmonary infection causing the impugned delay of about 100 days. The Ld. Counsel for the assessee pleaded for setting aside the case to Ld.CIT(A) and personally assured that full compliance would now be made to the statutory notices of the Ld. CIT(A).

3.0 Per contra, the Ld.DR relied upon the order of lower authorities and submitted that the assessee is a willful defaulter.

4.0 We have heard rival submissions in the light of material available on records. It is an admitted fact from the records that the assessee has filed delayed appeal before the Ld.CIT(A). We find sufficient force in the pleadings of the assessee as to why it could not file its appeal in time before the Ld.CIT(A).The Ld. Counsel for the assessee has now given personal assurance of compliance. We are conscious that no litigant benefits by non-prosecution of its case. We have also noted that apart from merely harping on the issue of delayed filing by the assessee the Ld. CIT(A) has not touched upon merits of the case.

5.0 We are therefore of the view that ends of justice would be met if the case is set aside to the file of the Ld. CIT(A) for readjudication after giving opportunities of being heard to the assessee and to pass a speaking order. We also direct the Ld. CIT(A) to condone the delay in filing of appeal before him and readjudicate in accordance with law. The assessee shall be bound to comply to all the notices and details called by the Ld. CIT(A). Any non-compliance from the assessee side shall 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 19<sup>th</sup>, June-2025 at Chennai.

Sd/-

(मनु कुमार गिरि)

(MANU KUMAR GIRI)

न्यायिक सदस्य / Judicial Member

चेन्नई/Chennai, दिनांक/Dated: 19<sup>th</sup>, June-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 -
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF