

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.: 929/CHNY/2025

निर्धारण वर्ष/Assessment Year:2018-19

**Shri Boopathi Poongothai,**  
58A, Race Course Road,  
Coimbatore South,  
Coimbatore Racecourse S.O.,  
Coimbatore – 641 018.

**The Income Tax Officer,**  
Vs. Non-Corporate Ward 1(1),  
Coimbatore – 641 018.

**PAN: ARKPP 7847H**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by

: Shri K. Subash Anbarasu, Advocate  
for Shri N.V. Balaji, Advocate

प्रत्यर्थी की ओर से/Respondent by

: Shri Kumar Chandan, JCIT

सुनवाई की तारीख/Date of Hearing

: 17.06.2025

घोषणा की तारीख/Date of Pronouncement

: 17.06.2025

**आदेश / O R D E R**

**PER GEORGE GEORGE K, VICE PRESIDENT:**

This appeal filed at the instance of the assessee is directed against the order of Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi dated 16.01.2025, passed under section 250 of the Income Tax Act, 1961 (hereinafter called 'the Act'). The relevant Assessment Year is 2018-19.

2. There is a delay of 1 day in filing the appeal. The assessee has filed petition for condonation of delay. 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 First Appellate Authority (FAA) had dismissed the appeal of the assessee *in limine* without adjudicating on merits. The FAA held that there is a delay of 143 days in filing the appeal before him and there is no reasonable cause for condoning the same.

4. On perusing the order of the FAA, we noted that the assessee had filed application for condonation of delay before the FAA stating the reason that the assessee was hospitalized and has undergone medical treatment. Due to continuous medical treatment, the assessee was unable to carry out any other regular activities. However, the FAA rejected the assessee's request for condonation of delay by holding that there is no supporting evidence for the illness and in the absence of evidence, it cannot be verified whether the reason cited by the assessee was correct and dismissed the appeal of the assessee.

5. The Ld.AR submitted that the assessee is a senior citizen women aged 63 years having medical issues. The Id.AR submitted that the FAA had dismissed the appeal stating that there is no evidence to verify the reason for delay and rejected the appeal of the assessee. The Ld.AR has now produced the medical certificate towards proof of reason for delay in filing the appeal before the FAA. It was further submitted by the Id.AR that the FAA ought to have provided an opportunity to the assessee to provide evidence for the delay in filing the appeal before him, before dismissing the appeal *in limine*.

6. The Id.DR was duly heard.

7. We have heard rival submission and perused the material on record. The FAA had dismissed the appeal of the assessee *in limine* without condoning the delay of 143 days. The principle of natural justice requires that notice should be issued to the assessee seeking her explanation why the delay in filing the appeal before him cannot be condoned. The assessee has now produced the medical certificate and the reason cited by assessee in her petition before FAA seems quite reasonable and hence, we condone the delay before FAA and also direct him to admit the issue on merits.

Therefore, we set aside the order of FAA and remit the matter back to his file for adjudicating the issue on merits. 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 17<sup>th</sup> June, 2025 at Chennai.

*Sd/-*

(एस.आर. रघुनाथा)

**(S.R. RAGHUNATHA)**

लेखा सदस्य/ACCOUNTANT MEMBER

चेन्नई/Chennai,

दिनांक/Dated, the 17<sup>th</sup> June, 2025

*RSR*

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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

*Sd/-*

(जॉर्ज जॉर्ज के)

**(GEORGE GEORGE K)**

उपाध्यक्ष /VICE PRESIDENT