

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.: 477/CHNY/2025

निर्धारण वर्ष/Assessment Year: 2019-20

**Shri Subbarayalu Kannan
Rajagopal,**
No.3, Plot No.42,
Sri Dhanalakshmi Subbaraya,
Rajeswari Nagar First Main,
Karambakkam, Porur,
Chennai – 600 116.

The Income Tax Officer,
Vs. Non-Corporate Ward 8(2),
Chennai

PAN: DTIPR 0719H

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by
प्रत्यर्थी की ओर से/Respondent by

: Shri Arjun Raj, Advocate
: Shri Kumar Chandan, JCIT

सुनवाई की तारीख/Date of Hearing

: 17.06.2025

घोषणा की तारीख/Date of Pronouncement

: 18.06.2025

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 07.08.2024, passed under section 250 of the Income Tax Act, 1961 (hereinafter called 'the Act'). The relevant Assessment Year is 2019-20.

2. There is a delay of 109 days in filing the appeal before the Tribunal. The assessee has filed petition for condonation of delay stating therein the reasons for belated filing of this appeal. The reason stated in the petition for belated filing is that the assessee is a French Citizen and does not have any legal representative in India to guide on the legal procedures and the assessee was unaware of the legal steps required to be taken for filing the appeal. Therefore, the appeal could not be filed within the prescribed time. 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 First Appellate Authority (FAA) had dismissed the appeal of the assessee *in limine* without adjudicating on merits. The CIT(A) held that there is a delay 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 of 15 days. However, the FAA rejected the assessee's request for condonation and dismissed the appeal of the assessee. The reason stated by the

assessee is reiterated in the FAA's order at para 2 which reads as under:-

"Post receipt of the order the assessee was to file the appeal within the stipulated time. However due to technical failure on the side of the authorised representative the whole information viz, tally backup, earlier submissions at the time of assessment and other relevant information were unfortunately deleted or lost. In such circumstances the assessee was severely constrained to get the information in place and was successful only partially and hence was not able to file the appeal on time. We pray that this being a one time event which has happened beyond the control of the assessee, the same may be pardoned and the assessee be given an opportunity for the appeal to render justice."

In our view, since the delay is not being inordinate and in the interest of justice, 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.

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

Order pronounced in the open court on 18th June, 2025 at Chennai.

Sd/-

(एस.आर. रघुनाथा)

(S.R. RAGHUNATHA)

लेखा सदस्य/ACCOUNTANT MEMBER

चेन्नई/Chennai,

दिनांक/Dated, the 18th June, 2025

Sd/-

(जॉर्ज जॉर्ज के)

(GEORGE GEORGE K)

उपाध्यक्ष /VICE PRESIDENT

RSR

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.