

आयकर अपीलीय 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.1116 & 1117/Chny/2025
Assessment Years: 2011-12 & 2012-13

Shanmugam Senthilkumar,
No.11/33 S Palayam,
Kanavaipudur,
Tamil Nadu-636354
[PAN: AXMPS1135K]

Income Tax Officer,
Ward-1,
Dharmapuri

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

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

: Shri Bhupendran, Advocate
: Ms.Anitha, Addl.CIT

सुनवाई की तारीख/Date of Hearing : 18.06.2025
घोषणा की तारीख /Date of Pronouncement : 30.06.2025

आदेश / O R D E R

PER MANU KUMAR GIRI, JM:

These two appeals by the assessee is arising out of the orders of the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi both order dated 17.03.2025.

2. We have heard the rival contentions and perused the material on record. We found that there was delay of 12 days in filing appeals. Hence, the Id. CIT(A) has not admitted the appeals and dismissed in *limine* as per provisions of clause (b) of sub-section (4) of section 249

of the Act. The Id. CIT(A) also noted that the assessee has not made any application in this behalf so that the CIT(A) may for any good and sufficient reasons exempt him from the operation of the provisions of clause (b) of sub-section (4) of section 249 of the Act.

3. The Id. Counsel for the assessee before us has shown the affidavit which was filed before the CIT(A) on 09.11.2021 vide acknowledgement No. 803241711091121. He further, has given an assurance to appear before the Id. CIT(A) without fail and prayed for set siding the appeal back to the file of the Id. CIT(A).

4. Per contra, the Id.DR has not disputed the aforesaid affidavit filed before the Id.CIT(A) by the assessee.

5. We have seen the reasons for 12 days delay in filing appeals as sufficient cause, hence we condone the delay. Further, we are of the considered view that in the interest of justice assessee should be given one more opportunity before Id.CIT(A) to file all relevant evidences/documents to prosecute the captioned cases. Therefore, in the light of aforesaid factual position and for the substantial justice, we deem it fit to set aside both the appeals to the file of Id.CIT(A) for denovo adjudication of appeals. The Id.CIT(A) who shall proceed for

denovo adjudication of appeals after providing proper opportunity of hearing to the assessee. The assessee is directed to substantiate its case forthwith without any fail, failing which Id.CIT(A) shall be at liberty to proceed with the appellate proceedings as per law.

6. In the result, both appeals filed by the assessee are allowed for statistical purpose.

Order pronounced in the open court on 30th, day of June, 2025

Sd/-

(अमिताभ शुक्ला)
(Amitabh Shukla)

लेखा सदस्य / Accountant Member

Sd/-

(मनु कुमार गिरि)
(Manu Kumar Giri)

न्यायिक सदस्य/ Judicial Member

चेन्नई/Chennai, दिनांक/Dated: 30th, June-2025.

KB/-

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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