

आयकर अपीलिय अधिकरण, 'बी' न्यायपीठ, चेन्नई।  
IN THE INCOME TAX APPELLATE TRIBUNAL  
'B' BENCH: CHENNAI

श्री एबी टी. वर्की, न्यायिक सदस्य एवं श्री जगदीश, लेखा सदस्य के समक्ष  
BEFORE SHRI ABY T. VARKEY, JUDICIAL MEMBER AND  
SHRI JAGADISH, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.1025/Chny/2025  
निर्धारण वर्ष /Assessment Years: 2017-18

Sri Balaji Paint Company,  
185, Royapettah High Road,  
Mylapore, Chennai-600 004.  
[PAN: AACFS 1804N]

The Income Tax Officer,  
Vs. Non Corporate Ward-1(6),  
Chennai.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

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

: Ms. S. Sriniranjani, Advocate  
: Shri Shiva Srinivas, CIT

सुनवाई की तारीख/Date of Hearing

: 17.06.2025

घोषणा की तारीख /Date of Pronouncement

: 26.06.2025

आदेश / ORDER

PER JAGADISH, A.M :

Aforesaid appeal filed by the assessee for Assessment Year (AY) 2017-18 arises out of the orders of Learned Commissioner of Income Tax (NFAC), Delhi [hereinafter "CIT(A)"] dated 06.03.2025 in the matter of assessment framed by Assessing Officer [AO] u/s. 147 r.w.s 144 r.w.s 144B of the Income-tax Act, 1961 (hereinafter "the Act") on 25.03.2022.

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2. The effective ground of appeal in this appeal of assessee is against dismissing the appeal in *limine* without condoning the delay by the Ld. CIT(A).

3. The assessee is a firm and has not filed its return of income. The A.O has reopened the assessment and made *ex-parte* addition of Rs.1,12,73,000/- u/s. 69A of the Act. Aggrieved, the assessee filed an appeal before Ld. CIT(A) with a delay of 125 days. However, the Ld. CIT(A) did not condone the delay and dismissed the appeal in *limine*.

4. The Ld. Authorized Representative (A.R.) of the assessee submitted that the assessee-firm is a sole proprietorship concern of one Mr. C.A. Raja. It was further submitted that the assessee could not make submissions as the notices were served on the email ID of the firm, and the assessee was not aware of any of the proceedings. The Ld. AR argued that the income added has already been taxed in the hands of the proprietorship concern. The Ld. AR, therefore, prayed that the Ld. CIT(A) may be directed to admit the appeal and decide the issue on merits in the interest of justice.

5. We have heard the rival submissions, and perused the materials available on record. On perusal of the order of Ld. CIT(A), we note

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that there was a delay of 125 days in filing the appeal before the Ld. CIT(A). Before us, the assessee has provided the reason for the delay, in filling appeal. We have given considerable thought to the matter, and are of the opinion that there was sufficient cause for not presenting appeal within time, therefore the Ld. CIT(A) should have admitted the appeal and decided the case on merits. We accordingly, remand the matter back to the file of A.O with a direction to condone the delay and adjudicate the appeal on merits *denovo* in accordance with law. We also direct the assessee to appear before the A.O on the date of hearing without fail and furnish complete details for fresh consideration. In the view of the above, the appeal filed the assessee is allowed for statistical purposes only.

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

*Order pronounced on 26<sup>th</sup> day of June, 2025 at Chennai.*

Sd/-  
(एबी टी. वर्की)  
(ABY. T. Varkey)

न्यायिक सदस्य / Judicial Member

Sd/-  
(जगदीश)  
(Jagadish)

लेखा सदस्य / Accountant Member

चेन्नई/Chennai, दिनांक/Dated: 26<sup>th</sup> June, 2025.

EDN/-

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**आदेश की प्रतिलिपि अग्रेषित/Copy to:**

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