

आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL
'D' BENCH: CHENNAI

श्री यस यस विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री जगदीश, लेखक सदस्य के समक्ष
BEFORE SHRI SS VISWANETHRA RAVI, JUDICIAL MEMBER AND
SHRI JAGADISH, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.1171/Chny/2025
निर्धारण वर्ष /Assessment Year: 2017-18

Chengalraya Naidu Rajanbabu,
17/22, Nutech Richmount Square,
First Main Road, U.I Colony,
Kodambakkam, Chennai-600024.
[PAN: ACZPR 4879D]

Vs. The Income Tax Officer,
Corporate Ward-3(1),
Chennai.

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

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

: None
: Shri Vijay Kumar, JCIT

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 order of Learned Commissioner of Income Tax (NFAC), Delhi [hereinafter "CIT(A)"] dated 29.06.2024 in the matter of assessment framed by Ld. Assessing Officer [AO] u/s. 143(3) of the Income-tax Act, 1961 (hereinafter "the Act") dated 21.12.2019.

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2. There is a delay of 237 days in filing the appeal by the assessee. The assessee has filed condonation petition/affidavit stating the reasons for delay in filing the appeal. We have considered the petition/affidavit of delay in filing the appeal and satisfied that there was sufficient cause for not filing the appeal within the prescribed time limit. Hence, the delay is hereby condoned.

3. When the appeal was taken up for hearing, none appeared on behalf of the assessee and accordingly, the hearing was proceeded with the able assistance of Ld. D.R, Shri Vijay Kumar, JCIT.

4. The assessee is an individual who filed his return of income on 29.07.2017, declaring a total income of Rs. 13,79,950/-. In the assessment framed under section 143(3) of the Income-tax Act, 1961 ("the Act"), the Assessing Officer made an addition of Rs. 19,25,000/- by treating the agricultural income declared by the assessee as "income from other sources." Aggrieved by the said addition, the assessee preferred an appeal before the Ld. CIT(A), who confirmed the addition without going into merits of the case relying on the order

of ITAT, Delhi in the case of *CIT vs. Multiplan India Pvt. Ltd. reported in 38 ITD 320 (Delhi)*.

5. The Ld. Departmental Representative (DR), relied on the orders of lower authorities and submitted that the orders were passed *ex-parte* as the assessee has been non compliance to the notices issued.

6. We have heard the submissions of the Ld. DR and perused the material available on record. On perusal of the order of the Ld. CIT(A), we find that the appeal was dismissed solely on the ground of non-compliance by the assessee, without dealing with the merits of the additions made by the AO. In our considered view, the Ld. CIT(A) ought to have adjudicated the matter on merits. In the interest of justice, we deem it fit to set aside the orders passed by the A.O and the Ld. CIT(A) and remit the matter back to the file of the Ld. CIT(A) to decide the appeal on merits. The Ld. CIT(A) shall pass a reasoned order after providing due opportunity of hearing to the assessee, in accordance with law. We also direct the assessee to co-operate with the proceedings and appear before the Ld. CIT(A) on the date of

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hearing without fail. In view of the above, the appeal filed by the assessee is allowed for statistical purposes only.

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

Order pronounced on 26th day of June, 2025 at Chennai.

Sd/-
(यस यस विश्वनेत्र रवि)
(SS Viswanethra Ravi)

न्यायिक सदस्य / Judicial Member

Sd/-
(जगदीश)
(Jagadish)

लेखा सदस्य / Accountant Member

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

EDN/-

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

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