

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.402/Chny/2025
निर्धारणवर्ष/Assessment Year: 2019-20

Arputharaj Rajan Arun, No.59/30, Aadijan Street, Mandaveli, Chennai-600 028.	v.	The ITO, Non-Corporate Ward-1(1), Chennai.
[PAN: CUSPA 7810 E]		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)
अपीलार्थी की ओर से/ Appellant by	:	Ms. J. Sailas, Advocate
प्रत्यर्थी की ओर से /Respondent by	:	Ms. Gauthami Manivasagam, JCIT
सुनवाईकीतारीख/Date of Hearing	:	19.06.2025
घोषणाकीतारीख /Date of Pronouncement	:	15.07.2025

आदेश / ORDER

PER ABY T. VARKEY, JM:

This is an appeal preferred by the assessee against the order of the Learned Commissioner of Income Tax (Appeal)/Addl/JCIT(A), Thane, (hereinafter referred to as "the Ld.CIT(A)"), dated 04.12.2024 for the Assessment Year (hereinafter referred to as "AY") 2019-20.

2. At the outset, the Ld.AR of the assessee brought to our notice that the impugned order of the Ld.CIT(A) is an ex parte order wherein the Ld.CIT(A) has refused to condone the delay of '615' days in filing of



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appeal and without going into the merits of the grounds of appeal raised before him, has dismissed the appeal as non-maintainable. The Ld.AR submitted that the assessee is an individual who filed his return u/s.139(4) of the Act on 30.11.2020 offering capital gain of Rs.11,00,322/-. However, the assessee didn't disclose in the return that he made re-investment to the tune of Rs.8 lakhs, because of which, the CPC while passing the intimation u/s.143(1) of the Act on 03.04.2021, computed the total income at Rs.11,00,322/-. Aggrieved by the aforesaid action of the CPC, the assessee filed an appeal before the Ld.CIT(A) on 07.01.2023 with a delay of '615' days. Explaining the delay, the Ld.AR brought to our notice that the intimation order was passed on 03.04.2021 which event happened in the midst of Covid-19 pandemic. The Hon'ble Supreme Court had taken suo moto decision and condoned the period of limitation from 20.03.2020 to 31.05.2022. Therefore, according to the Ld.AR, when this period is taken out from '615' days, then it works out to be only less than '200' days, for which, the Ld.AR brought to our notice that the assessee came to know about the intimation only in the month of October, 2022 and thereafter, immediately filed the appeal within two (2) months. Therefore, pleaded for condoning the delay.

3. Per contra, the Ld.DR doesn't want us to condone the delay in filing of appeal before the Ld.CIT(A).



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4. Having heard both the parties and after perusal of the records, we note that the CPC processed the return of the assessee and passed the intimation u/s.143(1) of the Act dated 03.04.2021 which was in the midst of Covid-19 pandemic and has brought to our notice that Hon'ble Supreme Court had suo-moto had extended limitation period from March, 2020 up to 31.05.2022. Taking judicial notice of the same and also taking note that the assessee had filed the appeal before the Ld.CIT(A) on 07.01.2023, we find that the delay in filing of appeal before the Ld.CIT(A) works out to be less than '200' days. In this regard, we also note that the assessee had handed over the papers regarding filing of appeal to his Auditor, Shri K. Subramaniam, FCA, who suffered from the infection of Covid-19 and was hospitalized for long period, which fact is evident from perusal of the medical records filed before us. Thus, we are of the view that in such circumstances, assessee can't be faulted for non-filing of the appeal before the Ld.CIT(A) and therefore, he can't be penalized for unforeseen circumstances which led to belated filing of appeal before the Ld.CIT(A). Therefore, we condone the delay in filing of appeal before the Ld.CIT(A) and restore the appeal back to his file for deciding the appeal on merits after hearing the assessee. The Ld.AR has undertaken to file all relevant documents before the Ld.CIT(A) in support of his grounds of appeal; and after hearing the assessee, order to be passed as per sub-section (6) of section 250 of the Act.



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

Order pronounced on the 15th day of July, 2025, in Chennai.

Sd/-

(जगदीश)
(JAGADISH)

लेखा सदस्य/**ACCOUNTANT MEMBER**

Sd/-

(एबी टी. वर्की)
(ABY T. VARKEY)

न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai,

दिनांक/Dated: 15th July, 2025.

TLN

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT, Chennai / Madurai / Salem / Coimbatore.
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF