

आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई
**IN THE INCOME TAX APPELLATE TRIBUNAL
'D' 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 Nos.: **1586, 1587, 1588, 1589 &
1590/CHNY/2025**

निर्धारण वर्ष/Assessment Years: 2017-18 & 2018-19

**Tvisha Capital Investments
Consultancy Private Limited,**
No.21/11, 2nd Floor,
First Main Road,
CIT Colony, Mylapore,
Mylapore H.O.,
Chennai – 600 004.

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

PAN: AACCT 9829P

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Shri R.S. Lakshmi Narayana,
Advocate
प्रत्यर्थी की ओर से/Respondent by : Shri AR.V. Sreenivasan, CIT
सुनवाई की तारीख/Date of Hearing : 16.07.2025
घोषणा की तारीख/Date of Pronouncement : 21.07.2025

आदेश/ ORDER

PER GEORGE GEORGE K, VICE PRESIDENT:

These appeals filed by the assessee are directed against the five different orders of Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi, dated 10.03.2025/11.03.2025

passed under section 250 of the Income Tax Act, 1961 (hereinafter called 'the Act'). The relevant Assessment Years are 2017-18 & 2018-19.

2. At the very outset, we notice that the orders of First Appellate Authority (FAA) is ex-parte, since there was no compliance from the assessee to the three hearing notices issued from the office of the First Appellate Authority.

3. We also notice that there is a delay in filing the appeals before the FAA and the assessee has not submitted the reasons for delay. The FAA has noted that though the assessee in Form 35 has stated that the reasons for condonation of delay and supporting documentary evidence will be furnished during the course of hearing, no application has been filed for condonation of delay and therefore, the appeals are not only delayed but defective.

4. The Ld.AR for the assessee submitted that the assessee is a company and it has become defunct and struck off from the rolls of Registrar of Companies (RoC), Chennai from the year 2018. It was submitted that the assessee could not respond to the

notices issued from the office of the AO, since assessee's business was closed and there was no one taking care of administrative affairs of the company. It was stated that assessee company was aware of the assessment orders being passed only when assessee company received penalty orders and immediately, filed appeals before the First Appellate Authority with delay. The Ld.AR for the assessee pleaded that one more opportunity may be provided to the assessee company to explain the reason for belated filing of appeals before him and for proper representation of its case.

4. The Id.DR submitted that adequate opportunities were provided from the offices of the FAA and there is no violation of principles of natural justice. Therefore, it was prayed the appeals of the assessee may be dismissed.

5. We have heard rival submissions and perused the material on record. The appeals filed by the assessee has been dismissed by the FAA by passing ex-parte orders. Admittedly, the assessee had not filed the condonation petition. We strongly deprecate the nonchalant attitude of the assessee in not responding to the notices issued from the offices of the FAA. However, in the

interest of justice and equity, we are of the view that the matter needs to be restored back to the files of the FAA. Accordingly, we restore the matter to the files of the FAA so that a proper condonation application can be filed by the assessee. On receipt of the same, the FAA shall pass orders in accordance with law. If the FAA is satisfied with the reasons given for condonation of delay, he shall consider the issue on merits afresh by affording reasonable opportunity to the assessee. It is ordered accordingly.

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

Order pronounced in the open court on 21st July, 2025 at Chennai.

Sd/-

(एस.आर. रघुनाथा)

(S.R. RAGHUNATHA)

लेखा सदस्य/ACCOUNTANT MEMBER

Sd/-

(जॉर्ज जॉर्ज के)

(GEORGE GEORGE K)

उपाध्यक्ष /VICE PRESIDENT

चेन्नई/Chennai,

दिनांक/Dated, the 21st July, 2025

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.