

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 No.: 1578/CHNY/2025

निर्धारण वर्ष/Assessment Year: 2018-19

**Thiru Arutprakasa Vallalar  
Deiva Nilayam,  
Vadalur & Post,  
Cuddalore – 607 303.**

**The Income Tax Officer,  
Vs. Ward 1,  
Cuddalore.**

**PAN: AAAJT 2370E**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Shri Hitesh, Advocate  
for Shri D. Anand, Advocate  
प्रत्यर्थी की ओर से/Respondent by : Shri AR.V. Sreenivasan, CIT  
सुनवाई की तारीख/Date of Hearing : 23.07.2025  
घोषणा की तारीख/Date of Pronouncement : 25.07.2025

**आदेश/ ORDER**

**PER GEORGE GEORGE K, VICE PRESIDENT:**

This appeal filed by the assessee is directed against the order of Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi dated 11.02.2025, passed under section 250 of the Income Tax Act, 1961 (hereinafter called 'the Act'). The relevant Assessment Year is 2018-19.

2. There is a delay of 30 days in filing the appeal. The appeal ought to have been filed before ITAT on or before 30.04.2025. However, the appeal was filed belatedly on 30.05.2025. The assessee has filed a petition for condonation of delay and affidavit stating there in the reasons for belated filing of this appeal. The reasons stated are as follows:-

*“The order of the Commissioner of Income Tax (Appeals) - NFAC, Delhi, dated 11.02.2025 was served on the Petitioner on 11.02.2025. The last day for filing the Appeal before the Income Tax Appellate Tribunal, Chennai, fell on 12.04.2025.*

*However, the Appeal was actually filed on 30.05.2025 after a delay of 48 days. Thiru Arutprakasa Vallalar Deiva Nilayam, Vadalur, Cuddalore District comes under the control of Hindu Religious and Endowments Departments (HR & CE), Tamil Nadu which manages and controls the temple administration. Temple is managed by Executive officer appointed by the Board and their position is transferrable. Income Tax log in credentials-mobile number, e-mail id was with executive officer who was administering the temple.*

*On receipt of the CIT(A)'s order, 11.02.2025 the Appellant paid the appellate fees on 17.03.2025 and instructed the Authorized Representative to prepare the appeal papers. The appeal papers were prepared and forwarded to the Assessee for signature on 27.05.2025. The Assessee had taken copies of the enclosures, signed the appeal papers and forwarded the entire set to his Counsel on late evening of 27.05.2025 for filing the same before the Tribunal. The Counsel filed the appeal before this Hon'ble Tribunal on 30.05.2025.*

*The Petitioner submits that the delay of 48 days was due to the above stated reasons and was not deliberate and neither willful nor wanton.”*

3. On perusal of the same, we find there is sufficient cause for delay in filing this appeal before the Tribunal. Hence, we condone the delay in filing the appeal and proceed to dispose off the appeal on merits.

4. At the very outset, we notice that the order passed by the First Appellate Authority (FAA) is ex-parte, since there was no compliance from the assessee to the notices issued from the office of the First Appellate Authority. The FAA had dismissed the appeal of the assessee *in limine* without adjudicating on merits. The FAA held that there is a delay of 232 days in filing the appeal before him and there is no reasonable cause for condoning the same. Further, we also notice that the assessment has been completed on best judgment assessment u/s. 147 r.w.s. 144 of the Act.

5. On perusing the order of FAA, we noted that the assessee had filed application for condonation of delay before the FAA stating the reason that the assessee is a unit of HR & CE Department of Government of Tamil Nadu for the maintenance of temple. It is managed by the administrative people from State Government. Since administrative people keeps changing, the present officer was not aware of the notices issued by the AO since notices were sent to the e-mail id of previous officer. The order passed by the AO was not received in hand but it was uploaded in the income tax portal. The order could not be

opened due to password issue since the administrative people keeps on changing as their job is transferable. The assessee came to know about the order passed, only when the Inspector from the Income Tax Department came to assessee's place and informed about the issue. Immediately, the assessee approached its Auditor in Cuddalore and took steps to file the appeal. Therefore, the appeal was filed with delay of 232 days. However, the FAA rejected the assessee's request for condonation by holding that there is no reasonable cause and dismissed the appeal of the assessee. In our view, the reason cited by assessee in its petition before FAA seems quite reasonable and hence, we condone the delay before FAA. Therefore, we set aside the order of FAA.

6. We also note that the order passed by the AO is also best judgment since assessee has not responded to the notices issued from the office of the AO. The Ld.AR stated the same reason that assessee is a unit of HR & CE Department of Government of Tamil Nadu for the maintenance of temple. Since administrative people keeps changing, the present officer was not aware of the notices issued since notices were sent to the e-mail id of previous officer. Therefore, the Ld.AR prayed that the issue may be

restored to the files of the AO as a last opportunity for proper representation of its case. We strongly deprecate the nonchalant attitude of the assessee in not responding to the notices issued from the offices of the FAA and the AO. However, in the interest of justice and fair play, we are of the view that the matter ought to be restored to the files of the AO as a last opportunity. Accordingly, the matter is remitted to the files of the AO for fresh adjudication. The AO shall afford reasonable opportunity of hearing to the assessee. The assessee is directed to co-operate with the Revenue and shall not seek unnecessary adjournment. It is ordered accordingly.

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

Order pronounced in the open court on 25<sup>th</sup> 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 25<sup>th</sup> 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.