

आयकर अपीलिय अधिकरण, 'ए' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL
'A' 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.:709/Chny/2025
निर्धारण वर्ष / Assessment Year: 2020-21

AVM Kumaran, 7, AVM Garden Studios, Arcot Road, Vadapalani, Chennai – 600 026.	vs.	The Deputy Commissioner of Income Tax, Non Corp Ward 19(1), Chennai.
[PAN:AAGPK-5279-H] (अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Shri. R. Viswanathan, CA (Virtual).
प्रत्यर्थी की ओर से/Respondent by : Ms. Pryati Sharma, JCIT.

सुनवाई की तारीख/Date of Hearing : 04.06.2025
घोषणा की तारीख/Date of Pronouncement : 05.08.2025

आदेश / ORDER

PER S. R. RAGHUNATHA, AM :

This appeal filed by the assessee is directed against the order passed by the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), ADDL / JCIT (A)-2, Lucknow, dated 22.01.2025 and pertains to assessment year 2020-21.

2. The brief facts of the case are that the assessee is an individual filed his return of income on 27.03.2021 for the A.Y.2020-21 by declaring an income of Rs.77,00,310/-. The return of income was processed u/s.143(1) of the Income Tax Act, 1961 dated 16.12.2021 and raised a demand of Rs.61,42,120/- by

considering the total income as Rs.2,04,76,460/- as against the declared income of Rs.77,00,310/-. The assessee tried filing an application for rectification u/s.154 of the Act before the CPC, Bengaluru, however the same was not possible due to technical error in the website. The stated that the return status is still showing 'under processing' in the "view filed returns" menu in the login of the assessee in the income tax portal. Further, the assessee filed a 'grievance' for this issue on 26.02.2022 which was closed on 04.05.2022 without error being resolved, also again on 08.06.2022 which was also closed on 09.03.2023 without being resolved. The assessee was waiting for the solution through the grievance but of no use. Hence, the assessee filed an appeal before the Id.CIT(A), NFAC with a delay of 625 days.

3. At the outset, we observed that the Ld.CIT(A) after considering the reasons for delay in filing the appeal by the assessee, the delay of 625 days has been condoned by the Id. CIT(A). Later confirmed the order of the CPC, Bengaluru by providing 2 opportunities to the assessee i.e. on 18.11.2024 and 02.12.2024 and passed an order dated 22.01.2025 by confirming the additions. The Ld.AR for the assessee submitted that the assessee has failed to take note of hearing notices sent through e-mail, resulting in non-cooperation of assessee during the appellate proceedings as well as assessment proceedings. It was prayed in the interest of justice and equity, the issue may be restored to the files of the JAO as a last opportunity for proper representation of his case. Further, Id.AR assured the bench that the Id.AR will represent on behalf of the assessee before the AO to complete the assessment proceedings effectively.

4. Per contra, the Id.DR fairly agreed to remand the matter back to the AO.

5. We have heard the rival parties and perused the material available on record and gone through the orders of the lower authorities. We note that the CPC, Bengaluru has passed an order by considering the information available with the department and the same has been confirmed by the Id.CIT(A), due to non-participation of the assessee before the first appellate authority. In view of the above and to meet the ends of justice we set aside the order of Id.CIT(A) and remit the matter back to the file of Jurisdictional Assessing Officer and direct the AO to consider the details and documents and pass an order in accordance to law, after providing reasonable opportunity to the assessee. Needless to say, the assessee to be diligent and file written submissions and relevant documents if advised so.

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

Order pronounced in the court on 05th August, 2025 at Chennai.

Sd/-
(जॉर्ज जॉर्ज के)
(GEORGE GEORGE K)
उपाध्यक्ष /VICE PRESIDENT

Sd/-
(एस. आर. रघुनाथा)
(S. R. RAGHUNATHA)
लेखा सदस्य/ACCOUNTANT MEMBER

चेन्नई/Chennai,

दिनांक/Dated, the 05th August, 2025

jk

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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