

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

श्री एबी टी. वर्की, न्यायिक सदस्य एवं श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष
BEFORE SHRI ABY T VARKEY, JUDICIAL MEMBER AND
SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.1326/Chny/2025, Assessment Years: 2013-14

आयकर अपील सं./ITA No.1346/Chny/2025, Assessment Years: 2014-15

आयकर अपील सं./ITA No.1347/Chny/2025, Assessment Years: 2014-15

Manoharamma Hotel Investments
Private Limited,
No.3, Sarangapani Street, T.Nagar,
Chennai-600 017.
[PAN: AACCM8686M]

Income Tax Officer,
Corp Ward-4(1)
Chennai.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Assessee by
प्रत्यर्थी की ओर से /Revenue by

: Mr.R.Harshvardan, Advocate.
: Ms.Gouthami Manivasagam, JCIT.

सुनवाई की तारीख/Date of Hearing : 19.08.2025
घोषणा की तारीख /Date of Pronouncement : 20.08.2025

आदेश / ORDER

PER AMITABH SHUKLA, A.M. :

The below mentioned appeals have been filed by the appellant assessee for AY-2013-14 and 2014-15 contesting the order of Ld. First Appellate Authority indicated Column-E, herein below:-

S. No.	Appeal Nos.	AYs	Appellant	CIT(A) Order Details	Respondent
A	B	C	D	E	F
1	ITA No.1326 / Chny / 2025	2013-14	Manoharamma Hotel Investments Private Limited, No.3, Sarangapani Street, T.Nagar, Chennai-600 017. [PAN:	DIN & Order No.ITBA / APL / S / 250 / 2024-25 / 1074570949(1) dated 17.03.2025	Income Tax Officer, Corp Ward-4(1) Chennai.
2	ITA No. 1346 / Chny / 2024	2014-15	Street, T.Nagar, Chennai-600 017. [PAN:	DIN & Order No.ITBA / APL / S / 250 / 2024-25 / 1074571519(1) dated 17.03.2025	

3	ITA No. 1347 / Chny / 2025	2014-15	AACCM8686M]	DIN & Order No.ITBA / NFAC / S / 250 / 2024-25 / 1070498241(1) dated 20.11.2024	
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2.0 It has been noted that in ITA No.1347 there is a delay of 97 days in the case, in filing of this appeal before the tribunal. In its affidavit the assessee has pleaded that there was an ongoing prolonged litigation with the creditors and consequently part of its premise was sealed. Further, the accountant who was in-charge of affairs, had resigned causing the delay. All these activities contributed to the delay which was neither willful nor wanton. The assessee submitted that there will not be case of any non-compliance now. We have considered the justification put forth by the assessee and we are satisfied with their adequacy. We are also conscious of the fact that no litigant gains by intentionally delaying its own matters. The Ld. DR did not pose any serious objections to the delay. Accordingly, we hereby condone the delay and proceed to adjudicate this appeal.

3.0 At the outset, the Ld.Counsel for the assessee submitted that its right of natural justice has been violated in as much as the Ld.CIT(A) has dismissed its appeals without condoning the delay occurred in the filing of the appeals. The Ld.Counsel argued that the assessee had justified grounds for the delay caused in filing of the appeals. The reasons for delay were given as per Column-F in the tabular chart herein below. The

management was not aware of the limitation dates for filing of the appeals which contributed to the impugned delay. The appellant assessee has argued that the Ld.CIT(A) has summarily rejected the assessee's appeal holding delay attributable to unjustified grounds. The Ld.Counsel requested for being given one final opportunity to present its case before the Ld.CIT(A). It was submitted that on the merits of the issues involved, the matters were largely covered in its favour and hence assessee had fair chance of succeeding before the Ld.First Appellate Authority. The Ld.Counsel further gave a personal assurance that full compliance would now be made before the Ld.CIT(A). The Ld.Counsel submitted the following details qua delay occurred in filing of the three appeals.

S. No.	Appeal Nos.	AYs	Appellant	CIT(A) Order Details	Period of delay in filing appeal which was not condoned by the Ld.CIT(A) / Reasons for delay
A	B	C	D	E	F
1	ITA No.1326 / Chny / 2025	2013-14	Manoharamma Hotel Investments Private Limited, No.3, Sarangapani Street, T.Nagar, Chennai-600 017. [PAN: AACCM8686M]	DIN & Order No.ITBA / APL / M / 250 / 2024-25 / 1074570949(1) dated 17.03.2025	600 days. Change of Accountant on account of demise of Managing Director and earlier Accountant not handling properly papers to successor's accountant
2	ITA No. 1346 / Chny / 2024	2014-15		DIN & Order No.ITBA / APL / M / 250 / 2024-25 / 1074571519(1) dated 17.03.2025	300 days. -do-
3	ITA No. 1347 / Chny / 2025	2014-15		DIN & Order No.ITBA / APL / M / 250 / 2024-25 / 1070498241(1) dated 20.11.2024	402 days. Chartered Accountant Mr.Srihari Kannan was hospitalized for a long time.

4.0 The Ld.DR argued in favour of order of Ld.CIT(A) by placing reliance upon the impugned appellate orders. It was fiercely contested that as this is the second round of litigation as the assessee has travelled upto Hon'ble Madras High Court, no relief deserves to be accorded. The Ld.DR submitted that the assessee's compliance before the Ld.AO has also been inadequately deficient.

5.0 We have heard the rival submissions in the light of material available on records. It is trite law that no litigant benefits by non-prosecution of its case. We find sufficient force in the pleadings of the assessee as to why it could not file its appeal in time. We have also noted that apart from merely harping on the issue of delayed filing by the assessee the Ld. CIT(A) has not touched upon merits of the case.

6.0 We are therefore of the view that ends of justice would be met if the case is set aside to the file of the Ld. CIT(A) for readjudication after giving opportunities of being heard to the assessee and to pass a speaking order, in accordance with law. We also direct the Ld. CIT(A) to condone the delay occurred in filing of appeals in these cases. He will be at liberty to call for any remand report from the Ld. AO if deemed necessary. The assessee shall be bound to comply to all the notices and details called by the Ld. CIT(A). Any non-compliance from the assessee side shall be adversely viewed. Accordingly, we set aside the order of the Ld. First Appellate Authority and direct him to readjudicate the matter de

novo in appeals qua ITA Nos.1326, 1346 and 1347 supra. **Accordingly, the grounds of appeal raised by the assessee in ITA Nos.1326, 1346 and 1347 supra are allowed for statistical purposes.**

7.0 In the result, the appeals of the assessee in ITA Nos.1326, 1346 and 1347 are allowed for statistical purposes.

Order pronounced on 20th , Aug-2025 at Chennai.

Sd/-

(एबी टी. वर्की)

(ABY T VARKEY)

न्यायिक सदस्य / Judicial Member

चेन्नई/Chennai, दिनांक/Dated: 20th , Aug-2025.

KB/-

Sd/-

(अमिताभ शुक्ला)

(AMITABH SHUKLA)

लेखा सदस्य /Accountant Member

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