

आयकर अपीलिय अधिकरण, 'डी' न्यायपीठ, चेन्नई।  
**IN THE INCOME TAX APPELLATE TRIBUNAL  
'D' BENCH: CHENNAI**

श्री मनु कुमार गिरि, न्यायिक सदस्य एवं  
श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष

**BEFORE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER AND  
SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.1867/Chny/2025  
निर्धारण वर्ष/Assessment Year: 2020-21

M/s. Tamilnadu Ophthalmic Association, TNOA Regd. Office: 48, Puthur High Road, (Friends Eye Hospital), Tiruchirappalli, Tamil Nadu-620 017.	v.	The DCIT, Circle-1, Erode.
[PAN: AABTT 3100 H]		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)
अपीलार्थी की ओर से/ Appellant by	:	Mr.S. Ramesh, Advocate
प्रत्यर्थी की ओर से /Respondent by	:	Mr.Veeramany.K., IRS
सुनवाईकीतारीख/Date of Hearing	:	26.08.2025
घोषणाकीतारीख /Date of Pronouncement	:	26.08.2025

**आदेश / ORDER**

**PER MANU KUMAR GIRI, JM:**

The captioned appeal filed by the assessee is directed against order of the Ld. Commissioner of Income Tax (Appeal)/NFAC, Delhi ['CIT(A)' in short] dated 07.03.2025 for Assessment Year 2020-21.

2. At the outset, the Ld.AR of the assessee brought to our notice that the appeal has been filed belatedly by '30' days and assessee has filed an affidavit explaining the cause for the delay. Having gone through the



:: 2 ::

contents of the same, we find that cause for delay was reasonable, so we excuse the same and proceed to hear the assessee's appeal on merits.

**3.** The brief facts of the case are that the assessee is an AOP/BOI and during the concerned year the assessee earned income of Rs.1,49,68,053/- under the head 'Income from other sources' against which expenses were claimed u/s 57 of the Act amounting to Rs.1,18,09,228/-. Since, assessee failed to substantiate its claim for deduction of expenditures the AO disallowed the same. Further AO disallowed income from house property of Rs.15,76,750/-. The Id.CIT(A) confirmed the addition on account of no response from the assessee.

**4.** Aggrieved, assessee is in appeal before us.

**5.** Before us, the Id. Counsel for assessee submitted that the assessee may be given more chance to adduce evidence and submission. The Id.DR relied upon the order of the Id.CIT(A) and pleaded for the dismissal of the appeal.

**6.** Though we some extent concur with the submissions of Ld.DR, however, keeping in mind the natural justice, we are of the view that the assessee may be granted opportunity to file submissions and evidence. Accordingly, the impugned order is set aside and the appeal is restored back to the appeal file to the Ld. CIT(A) for hearing on merits subject to cost of Rs.5,000/- (Rupees Five Thousand) which shall be deposited by



ITA No.1867/Chny/2025 (AY 2020-21)  
M/s. Tamilnadu Ophthalmic Association

:: 3 ::

the assessee within '30' days from the date of receipt of this order to 'Tamil Nadu State Legal Services Authority' at Hon'ble High Court of Madras. The proof of the same will be furnished by the Assessee before the Ld.CIT(A) whose shall proceed for hearing the appeal on merits after affording proper opportunity of hearing to the assessee. The assessee is directed to substantiate its case with all evidence and documents, if any, forthwith without any fail, failing which Ld.CIT(A) shall be at liberty to proceed with the appeal proceedings on merits as per law. Legal issues are open. The Id. AR of the assessee also assured us that the assessee will prosecute the case diligently before the Id.CIT(A).

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

Order pronounced in open court on the 26<sup>th</sup> day of August, 2025, in Chennai.

**Sd/-**  
**(अमिताभ शुक्ला)**  
**(AMITABH SHUKLA)**  
लेखा सदस्य/**ACCOUNTANT MEMBER**

**Sd/-**  
**(मनु कुमार गिरि)**  
**(MANU KUMAR GIRI)**  
न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai,  
दिनांक/Dated: 26<sup>th</sup> August, 2025.

**TLN, Sr.PS**

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