

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'A' BENCH, CHENNAI
श्री एस.एस. विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री एस.आर. रगुनाथा, लेखा सदस्य के समक्ष
Before Shri S.S. Viswanethra Ravi, Judicial Member &
Shri S.R. Raghunatha, Accountant Member

आयकर अपील सं./I.T.A. No.1618/Chny/2025
निर्धारण वर्ष/Assessment Year: 2017-18

4G Communications,
30, 1st Floor, 1st Cross, West Sathiya
Nagar, Saram, Puducherry 605 013.

Vs. The Income Tax Officer,
Ward 5,
Pondicherry.

[PAN:AABFZ5235D]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri T. Vasudevan, Advocate
प्रत्यर्थी की ओर से/Respondent by : Shri N. Rajakumar, Addl. CIT
सुनवाई की तारीख/ Date of hearing : 25.08.2025
घोषणा की तारीख /Date of Pronouncement : 28.08.2025

आदेश /O R D E R

PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER:

This appeal filed by the assessee is directed against the order dated 06.03.2025 passed by the Addl./JCIT(A)-10, Delhi for the assessment year 2017-18.

2. We find that this appeal is filed with a delay of 2 days. The assessee filed an affidavit for condonation of delay stating the reasons. Upon hearing both the parties and on examination of the said affidavit, we find the reasons stated by the assessee are bonafide, which really

prevented in filing the appeal in time. Thus, the delay is condoned and admitted the appeal for adjudication.

3. The assessee raised 8 grounds of appeal amongst which, the only issue emanates for our consideration as to whether the Id. CIT(A) is justified in dismissing the appeal *ex parte* of the assessee in the facts and circumstances of the case.

4. At the outset, we note that the Id. AR Shri T. Vasudevan, Advocate submits that no notice of hearing or defects notified by the Id. CIT(A) as the assessee was not aware of the limitation and passed *ex parte* order without adjudicating on merits of the case. He prayed that suitable direction may be issued to consider the condonation petition and decide the issue on merits by affording reasonable opportunity to the assessee.

5. The Id. DR Shri N. Rajakumar, Addl. CIT(A) relied on the order passed by the Id. CIT(A).

6. We have heard both the parties and perused the material available on record. On perusal of Col. 14 of Form 35, we note that the assessee has mentioned "No" as whether there is delay in filing appeal and thus, it is clear that the assessee was not aware of the limitation. On perusal of the impugned order, we note that no notice of hearing/defects notified by

the Id. CIT(A) to the assessee before completing the first appellate order. Under the above facts and circumstances, we set aside the impugned order and direct the Id. CIT(A) to consider the application for condoning the delay and condone the delay of 9 days, if any, in filing the appeal by the assessee and adjudicate the issue on merits by affording reasonable opportunity to the assessee. The assessee is also directed to file condonation petition before the Id. CIT(A). Thus, the grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced on 28th August, 2025 at Chennai.

Sd/-
(S.R. RAGHUNATHA)
ACCOUNTANT MEMBER

Sd/-
(S.S. VISWANETHRA RAVI)
JUDICIAL MEMBER

Chennai, Dated, 28.08.2025

Vm/-

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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