

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

श्री एबी टी. वर्की, न्यायिक सदस्य एवं  
श्री एस. आर. रघुनाथा, लेखा सदस्य के समक्ष

**BEFORE SHRI ABY T. VARKEY, JUDICIAL MEMBER AND  
SHRI S.R.RAGHUNATHA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.1211/Chny/2025  
निर्धारण वर्ष/Assessment Year: 2022-23

Arulappan Joseph Maria Sebastian, No.30, J.J. Constructions, Vattakkarai Nagercoil, Kanyakumari Distrct-639 004.	v.	The ITO, Ward-1, Nagercoil.
[PAN:AERPJ 1009 F]		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)
अपीलार्थी की ओर से/ Appellant by	:	Ms.L. Sweety, Advocate
प्रत्यर्थी की ओर से /Respondent by	:	Ms. Anitha, Addl.CIT
सुनवाईकीतारीख/Date of Hearing	:	11.08.2025
घोषणाकीतारीख /Date of Pronouncement	:	28.08.2025

**आदेश / ORDER**

**PER ABY T. VARKEY, JM:**

This is an appeal preferred by the assessee against the order of the Learned Commissioner of Income Tax (Appeal)/Addl./JCIT(A), (hereinafter referred to as 'Ld.CIT(A)'), Thane, dated 23.08.2024 for the Assessment Year (hereinafter referred to as 'AY') 2022-23.

2. At the outset, the Ld.AR of the assessee brought to our notice that the appeal has been filed belatedly by '179' days and assessee has filed an affidavit explaining the cause for the delay. Having gone through the



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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 Ld.AR of the assessee brought to our notice that in this case, the assessee had filed his return of income (RoI) for AY 2022-23 on 29.02.2022 which was processed by the CPC u/s.143(1) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') on 27.02.2023 thereby making certain adjustments.

**4.** Aggrieved by the order passed by the CPC, the assessee filed an appeal before the Ld.CIT(A)/NFAC on 26.12.2023; and according to the Ld.CIT(A), despite issuing four (4) notices the assessee didn't respond; and taking note that there was delay in filing of the appeal before him, the Ld.CIT(A) refused to condone the delay and dismissed the appeal in-limine. According to the Ld.AR, the assessee didn't receive any notices from the Office of the First Appellate Authority and therefore, couldn't file any reply to his notices, which may be due to glitches in the Internet / e-mail account of the assessee. The Ld.AR explained the delay of ten (10) months in filing of the appeal before the First Appellate Authority, which was due to the fact that assessee meanwhile were filing various applications before the CPC/CBDT for relief against the adjustment made by CPC supra, and due to which time passed, and the assessee on the bona-fide belief that relief would be granted to him from the alternate



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course of actions, didn't file the appeal before the Ld.CIT(A). In this regard, the assessee is noted to have filed an affidavit supporting the averments made therein and prayed for one more opportunity before the Ld.CIT(A).

**5.** Per contra, the Ld.DR doesn't want us to condone the delay.

**6.** Having gone through the contents of the affidavit as well as the application for condonation of delay of ten (10) months to file the appeal before the First Appellate Authority, the assessee is noted to have filed application before the CPC/CBDT, viz alternate remedy, instead of filing appeal before the First Appellate Authority. The action of assessee pursuing an alternate course against the CPC adjustments as per law (which may not be the right course of action), it can't be said that assessee was negligent or had purposefully delayed filing the appeal before the First Appellate Authority. The assessee claims to entertain bona fide belief that he was claiming the relief through different channels as per the Act, which may be due to ignorance of law and every person can't be expected to know the law. '*Ignorantia juris non-excusat*' is a maxim which is not accepted by the Hon'ble Apex Court. Be that as it may, having gone through the contents of the application for condoning the delay and the affidavit supporting it, we are of the view that there was sufficient cause for the delay in filing of the appeal before the First



ITA No.1211/Chny/2025 (AY 2022-23)  
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Appellate Authority. Therefore we condone the delay in filing of the appeal before the First Appellate Authority. Since, the Ld CIT(A) has not gone into the merits of the grounds of appeal raised by the assessee, we are of the view that the First Appellate Authority ought to have decided the grounds of appeal raised by the assessee as mandated under sub-section six (6) of Section 250 of the Act and therefore, we set aside the impugned order and restore the appeal back to his file with a direction to decide the appeal on merits. The assessee is also directed to be diligent and file written submissions/relevant documents in support of his appeal.

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

Order pronounced on the 28<sup>th</sup> day of August, 2025, in Chennai.

**Sd/-**

(एस. आर. रघुनाथा)

**(S.R.RAGHUNATHA)**

लेखा सदस्य/**ACCOUNTANT MEMBER**

**Sd/-**

(एबी टी. वर्की)

**(ABY T. VARKEY)**

न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai,

दिनांक/Dated: 28<sup>th</sup> August, 2025.

**TLN**

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT, Chennai / Madurai / Salem / Coimbatore.
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF