

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

श्री जॉर्ज जॉर्ज के, उपाध्यक्ष एवं श्री जगदीश, लेखा सदस्य के समक्ष

**BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT AND
SHRI JAGADISH, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.: 1754/CHNY/2025

निर्धारण वर्ष/Assessment Year: 2015-16

**M/s. Sri Sorimuthayannar
Temple,**
Sinvampatti Ambasamudram,
Tirunelveli – 627 416.

The Income Tax Officer,
Vs. Exemptions Ward,
Tirunelveli.

PAN: AABTH 0590D

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Shri V. Arunachalesh, Advocate
प्रत्यर्थी की ओर से/Respondent by : Smt. Anitha, Addl.CIT

सुनवाई की तारीख/Date of Hearing : 26.08.2025
घोषणा की तारीख/Date of Pronouncement : 26.08.2025

आदेश /O R D E R

PER GEORGE GEORGE K, VICE PRESIDENT:

This appeal filed by the assessee is directed against the order of Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre (NFAC), Delhi dated 04.09.2025, passed under section 250 of the Income Tax Act, 1961 (hereinafter called 'the Act'). The relevant Assessment Year is 2015-16.

2. There is a delay of 201 days in filing the appeal. The appeal ought to have been filed before ITAT on or before 03.11.2024. However, the appeal was filed belatedly on 19.06.2025. The assessee Trust has filed a petition for condonation of delay supported by affidavit stating there in the reasons for belated filing of this appeal. The reason stated is that the assessee is a temple and the staff working there were not aware of the procedures followed by the faceless appeal centre. Therefore, they were not aware that notices would be sent only to the e-mail address and hence failed to respond. The assessee trust was unaware of the appellate order passed. The assessee came to know about the order passed only on receipt of recovery notice dated 16.04.2025. Immediately, the assessee seeks legal advice and took steps to file appeal before the Tribunal, resulting in delay in filing the appeal. On perusal of the reason stated for condonation of delay, we find there is sufficient cause for the delay in filing this appeal and no laches can be attributed to the assessee. Hence, we condone the delay in filing the appeal and proceed to dispose off the appeal on merits.

3. At the very outset, we notice that the First Appellate Authority (FAA) has dismissed the appeal *in-limine* without adjudicating the issues on merits by passing an ex-parte order. The FAA had not

condoned the delay of 230 days, in filing the appeal before him. The FAA had noticed (refer para 2.9 of FAA order) that assessee had not furnished the petition for condonation of delay and has not responded to various notices issued. Consequently, the FAA had held that there is no sufficient cause and dismissed the appeal ex-parte without condoning the delay.

4. Aggrieved by the order of the FAA, the assessee has filed the present appeal before the Tribunal. The Ld.AR submitted that the assessee is a temple and completely dependent on the Chartered Accountant for compliance. The Ld.AR submitted that the assessee had inadvertently failed to upload the petition along with affidavit for condonation of delay before the FAA though the assessee in Form 35 had mentioned 'condonation of appeal is enclosed as separate attachment document Annexure II'. The assessee became aware that the appeal was filed without condonation petition only on receipt of the appellate order. The Ld.AR further submitted that the assessee being a temple, the staff working there was unaware of the income-tax proceedings and hence, failed to take note of the notices sent through email. Hence, the assessee failed to respond to the notices issued by the FAA. It was prayed, in the interest of justice and equity the assessee may be provided with one more opportunity

to file delay condonation application so as to properly explain the reasons for delay in filing the appeal before the First Appellate Authority.

5. The Ld.DR supported the order of the FAA.

6. We have heard rival submissions and perused the materials on record. On perusal of Column 15 of Form 35, it is seen that assessee has not given any reason for belated filing of appeals before the First Appellate Authority. It was stated in the said column, "*Condonation of Appeal is Enclosed as a separate attachment Document Annexure II*". However, the assessee has inadvertently failed to attach the delay condonation application before the FAA. The Ld.AR has further submitted that the assessee being a temple, failed to take note of the hearing notices sent through e-mail. We strongly deprecate the nonchalant attitude of the assessee. However, in the interest of justice and equity, we are of the view that assessee ought to be provided with one more opportunity to explain the reasons for belated filing of appeal before the FAA. For the aforesaid purpose, the case is remitted back to the files of the FAA. The assessee is directed to file proper condonation application and supporting affidavit if any, explaining the reasons for

late filing of appeal before the First Appellate Authority. The FAA shall consider the delay condonation petition and pass order in accordance with law. It is ordered accordingly.

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

Order pronounced in the open court on 26th August, 2025 at Chennai.

Sd/-
(जगदीश)

(JAGADISH)

लेखा सदस्य/ACCOUNTANT MEMBER

चेन्नई/Chennai,

दिनांक/Dated, the 26th August, 2025

RSR

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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

Sd/-

(जॉर्ज जॉर्ज के)

(GEORGE GEORGE K)

उपाध्यक्ष /VICE PRESIDENT