

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.: 1779/CHNY/2025

निर्धारण वर्ष/Assessment Year: 2017-18

Shri Subramani Palani Muthu,
No.53, Seshachala Mudali Street,
Saidapet,
Chennai – 600 015.

The Income Tax Officer,
Vs. Non-Corporate Ward – 19(6),
Chennai.

PAN: ABNPM 2188F

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Shri V. Padmanabhan, CA
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 11.10.2024, passed under section 250 of the Income Tax Act, 1961 (hereinafter called 'the Act'). The relevant Assessment Year is 2017-18.

2. There is a delay of 171 days in filing the appeal. The appeal ought to have been filed before ITAT on or before 31.12.2024. However, the appeal was filed belatedly on 20.06.2025. The assessee 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 ex-parte order passed by the CIT(A)/NFAC was sent to wrong e-mail id, which belongs to the tax practitioner. The assessee has not received the order. Only on receipt of demand notice dated 05.06.2025, the assessee came to know that the appeal has been dismissed by the NFAC, Delhi. Immediately, the assessee sought 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 order passed by the First Appellate Authority (FAA) is ex-parte, since there was no compliance from the assessee to three notices issued from the office of the First Appellate Authority.

4. The Ld.AR for the assessee submitted that the assessee has not received the hearing notices issued by the FAA. The Ld.AR further submitted that notices issued by the FAA were sent to wrong e-mail id, which belongs to previous tax consultant. Therefore, the assessee was unaware of the hearing notices issued during the appellate proceedings. Hence, it was prayed in the interest of justice and equity, the issue may be restored to the files of the FAA as a last opportunity for proper representation of his case.

5. The Ld.DR submitted that adequate opportunities were provided from the offices of the FAA and there is no violation of principles of natural justice. Therefore, it was prayed the appeal of the assessee may be dismissed.

6. We have heard rival submissions and perused the materials on record. The proceedings before the FAA was ex-parte, since the assessee did not respond to three notices issued. The Ld.AR submitted that the hearing notices were sent to wrong e-mail id and hence, assessee was unaware of the hearing notices. Hence, in the interest of justice and fair play, we are of the view that the matter ought to be restored to the files of the FAA as a last opportunity. Accordingly, the matter is remitted to the files of the FAA for fresh adjudication. The FAA shall afford reasonable opportunity of hearing to the assessee. The

assessee is directed to co-operate with the Revenue and shall not seek unnecessary adjournment. 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, Chennai
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF.

Sd/-

(जॉर्ज जॉर्ज के)

(GEORGE GEORGE K)

उपाध्यक्ष /VICE PRESIDENT