

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.: 1797/CHNY/2025

निर्धारण वर्ष/Assessment Year: 2014-15

Shri Palanisamy Jayakumar,
2/11, Pudupalayam, South Street,
Udumalpet Taluk,
Tirupur – 642 205.

The Income Tax Officer,
Vs. Ward – 2(4),
Tirupur.

PAN: AERPJ 2121G

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Shri A. Arjun Raj, CA
(Through Virtual Mode)

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 24.02.2025, passed under section 250 of the Income Tax Act, 1961 (hereinafter called 'the Act'). The relevant Assessment Year is 2014-15.

2. There is a delay of 54 days in filing the appeal. The appeal ought to have been filed before ITAT on or before 25.04.2025. However, the appeal was filed belatedly on 23.06.2025. 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 reads as under:-

2. The CIT(A) had not discussed the issues raised in the grounds of appeal, case laws and the submissions of the appellant but simply dismissed the grounds filed and passed non speaking order as against Sec. 250(6) of the Income Tax Act.

3. Hence the appellant filed rectification petition to CIT(A) on 26.02.2025_ itself vide Acknowledgement Number 884399810260225 but till date no order u/s 154 was passed by CIT(A).

4. Our tax consultant has advised to file appeal before the honourable ITAT Without waiting any further.

5. The appeal is sent by Registered Post on 19.06.2025. Hence there is a delay of about 57 days in presenting the appeal before the honourable ITAT.

6. There is no wilful default or any contumacious disregard of any obligation cast on the appellant.

3. 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 latches can be attributed to the assessee. Hence, we condone the delay in filing the appeal and proceed to dispose off the appeal on merits.

4. Brief facts of the case are as under: The assessee is an agriculturist and also have a dairy farm. He is also the Managing Trustee of Puduppalayam K. Palanisamy Gounder Memorial Trust,

Puduppalayam. The assessee has not filed his return of income for the relevant assessment year. Based on the information available with the office of the AO, the assessee's case was reopened u/s.147 of the Act and statutory notices were issued requesting the assessee to file his return of income. However, the assessee failed to respond to the notices. Hence, the AO completed the assessment ex-parte and passed order u/s.147 r.w.s.144 r.w.s. 144B of the Act determining total income at Rs.2,79,15,950/-.

5. Aggrieved by the assessment completed u/s.147 r.w.s 144 of the Act, assessee preferred before the First Appellate Authority (FAA). Before the FAA, the assessee has raised various grounds with regard to legal issues and on merits. In support of his contention, the assessee has submitted detailed submissions with supporting case laws. The FAA, as per the new proviso to section 251(1)(a) of the Act remanded the matter back to AO on the issue on merits and dismissed the legal grounds raised by the assessee.

6. Aggrieved by the order of the FAA, assessee has filed the present appeal. The Ld.AR for the assessee submitted that the FAA had remanded only the issues on merits. However, the assessee has challenged the reopening of assessment and has raised legal

grounds. He further submitted that the assessee has filed written submissions and case laws before the FAA. But, without discussing the submissions, the FAA had simply rejected the legal grounds.

6. The Ld.DR was duly heard.

7. We have heard rival submissions and perused the material on record. We note that the order passed by the AO u/s.147 r.w.s.144 of the Act is ex-parte. Before FAA, the assessee has challenged the reopening of assessment by raising legal grounds and also on merits. However, the FAA had remanded the matter to AO only on merits. We are directing the AO also to consider the legal contentions that are raised before the FAA. With the above observation, the appeal of the assessee is disposed off.

8. In the result, the appeal filed by the assessee is dismissed.

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

Sd/-
(जॉर्ज जॉर्ज के)

(GEORGE GEORGE K)

उपाध्यक्ष /VICE PRESIDENT

RSR

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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