

आयकर अपीलीय अधिकरण 'ए' न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
'A' BENCH, CHENNAI

BEFORE SHRI SS VISWANETHRA RAVI, JUDICIAL MEMBER AND
SHRI RATNESH NANDAN SAHAY, ACCOUNTANT MEMBER

ITA No. 1912/Chny/2025
(Assessment Year 2017-18)

Ramasamy Dhandapani, 39, Vepan Valasu Periya Thottam, Poolampatty (P.O.), Palani Taluk, Tamil Nadu-624613 PAN No. BHNPD 5800 J	Vs.	I.T.O., Ward-1, Dindigul, Tamil Nadu.
Appellant/ Assessee		Respondent/ Revenue

Assessee represented by	Ms. Janani, Advocate
Department represented by	Ms. Sandhya Rani Kure, JCIT.
Date of hearing	16/09/2025
Date of pronouncement	26/09/2025

PER: RATNESH NANDAN SAHAY, ACCOUNTANT MEMBER:

1. This appeal by the assessee is directed against the order of National Faceless Appeal Centre, Delhi (NFAC)/learned Commissioner of Income Tax (Appeals) [in short, the Id. CIT(A)] dated 03/03/2025 for the Assessment Year (AY) 2017-18 as per ground of appeal on record.
2. At the outset of hearing, we found from perusal of record that there is delay of 34 days in filing this appeal before this Tribunal for which, the assessee has filed an application for condonation of delay supported with affidavit mentioning the fact that the assessee had not received any alert with regard to the notices issued for hearing uploaded on the portal or sent through mail as the assessee did not find any such hearing notices in its inbox. In fact the assessee was also not aware of the impugned order having been passed on 03/03/2025 and was uploaded on the

portal. It is only when the assessee received intimation regarding recovery proceedings, he came to know about the impugned order and took steps to immediately file the present appeal. The assessee stated that the delay is not intentional and deliberate, the same was due to situation beyond his control. He has good case on merit and is likely to succeed, if one more opportunity is provided to the assessee.

3. On the other hand, the Id. Sr.DR for the revenue on the application of condonation of delay, submitted that the Bench may take appropriate view as per law.
4. We have considered the rival submissions. On the issue of condonation of delay, we find that the delay was not deliberate and occurred due to unawareness of the impugned order passed by the Id. CIT(A) as mentioned in the affidavit. Thus, we condone the delay of 34 days in filing this appeal before the Tribunal and admit the same for hearing.
5. On the merit of the case, the facts of the case, in brief, are that the assessee is an individual and did not file his original return of income for the assessment year under consideration. The Assessing Officer, however, noticed that as per AIR transactions details that the TDS on payment to contractors under Section 194C of the Income Tax Act, 1961 (in short, the Act) amounting to Rs. 200/- and TDS return in respect of other interest income under Section 194A was shown at Rs. 29,22,000/- during the F.Y. 2016-17 relevant to the A.Y. 2017-18, therefore, the case of the assessee was reopened under Section 147 of the Act and notice under Section 148 of the Act was issued on 29/03/2021. However, no return was filed by

the assessee in response to that. Consequently, notice under Section 142(1) of the Act was also issued and got it delivered through e-mail asking for various details. However, the assessee did not respond to the said notices and therefore, the case was referred to the Verification Unit of the NeFAC, New Delhi marked as non-responsive. However, as per ITBA records, the assessee did not reply to the said notice. Thus, the Assessing Officer on the basis of the data available in the insight portal, assessed the income of Rs. 29,22,200/- under Section 143(3) r.w.s. 147 of the Act.

6. Aggrieved by the order of Assessing Officer, the assessee preferred appeal before the Id. CIT(A), who vide the impugned order, dismissed the appeal of the assessee and confirmed the addition made by the Assessing Officer on the ground that the assessee neither filed return of income nor established the source of income despite givev several opportunities of being heard.
7. Aggrieved by the order of the Id. CIT(A), this appeal has been filed by the assessee before this Tribunal by raising following grounds of appeal:

- A. *The impugned order dt.03.03.2025 passed by the CIT(Appeals) -NFAC. Delhi is erroneous in law and contrary to the facts and circumstances of the case.*
- B. *The learned Commissioner of Income Tax Appeals erred in dismissing the appeal holding that the appellant had not furnished the supporting documents, when in fact the Appellant had already filed a revised form AS 26 to prove his claim, in addition, statement of total income, profit and loss account and balance sheet for the Assessment Year in question has already been furnished at the time of filing of returns.*
- C. *The learned Commissioner of Income Tax Appeals erred in not considering the fact that the deductor, Palani panchayat, which is a local body, had wrongly shown receipts credited as income U/s. 194A, however the same has been rectified and a revised form AS 26 has also been filed, wherein the receipts were shown u/s. 194(C).*
- D. *The learned Commissioner of Income Tax appeals fails to understand that the deductor, being a government body, gives a receipt for contract payments and the*

same has also been shown in form AS 26, then there arise no necessity of additional documents to substantiate the Appellant's genuine claim.

- E. The Learned Commissioner of Income tax appeals erred in not considering the fact that the appellant has shown the entire contract receipts in the ITR and the AO has failed to consider the said ITR.*
- F. The Learned Commissioner of Income Tax (Appeals) erred in dismissing the appeal without considering the merits of the case on the grounds raised in the appeal. For these and other grounds which the appellant may be permitted to submit at the time of hearing the appeal, it is prayed, the order of the learned Commissioner of Income tax (Appeals) maybe set aside and thus render justice."*

8. During the appellate proceedings before us, the Id. AR of the assessee submitted that the Id. CIT(A) failed to accept the contention made by the assessee before him and was not given adequate opportunity of being heard. Thus, the matter may be restored to the file of Id. CIT(A) to provide reasonable opportunity to explain the case of assessee before him.
9. On the other hand, the Id. Sr.DR has relied on the orders of the lower authorities.
10. We have considered the rival submissions and we restore the matter back to the file of Id. CIT(A) to consider the issue afresh after providing adequate opportunity of being heard to the assessee. The assessee was also asked to undertake on oath that the assessee will appear before the Id. CIT(A) alongwith required documents as and when case is fixed for hearing to explain its case. The assessee, accordingly filed an affidavit dated 17/09/2025 and undertook the direction of the Tribunal that he will fully comply with the direction of the Tribunal and appear before the Id. CIT(A) and submit all the relevant documents before him so that a considered view can be taken by him. In the result, the grounds of appeal raised by the assessee are allowed for statistical purposes only.

11. In the result, this appeal of assessee is allowed for statistical purposes.

Order pronounced in the open court on 26/09/2025.

Sd/-
(SS VISWANETHRA RAVI)
JUDICIAL MEMBER

Sd/-
(RATNESH NANDAN SAHAY)
ACCOUNTANT MEMBER

Chennai, Dated: 26/09/2025

**Ranjan*

Copy to:

1. Assessee
2. Revenue
3. CIT
4. DR
5. Guard File

By order

Sr. Private Secretary, ITAT, Chennai