

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

मजनीय श्री मनु कुमर गिरि, न्यायिक सदस्य एवं  
मजनीय एस. आर. रघुनथ लेखक सदस्य के समक्ष  
BEFORE HON'BLE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER AND  
SHRI HON'BLE S.R. RAGHUNATHA, ACCOUNTANT MEMBER

आयकर अपील सं./ ITA No.2028/Chny/2025  
निर्धारण वर्ष /Assessment Year: 2012-13

Gandavarapu Sathyanarayana  
Reddy,  
Flat No.B-1, Plot No.258,  
Rajiv Nagar, Pillaiyar Koil Street  
Extn., Pallikuppam, Ayyapakkam,  
Chennai – 600 077.  
PAN: AQMPR 4401J

The Income Tax Officer,  
Vs. Non Corporate Ward-8(2),  
Chennai.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by

: Shri R.S.Lakshmi Narayana,  
Advocate

प्रत्यर्थी की ओर से /Respondent by

: Ms. R. Anitha, Addl. CIT

सुनवाई की तारीख/Date of Hearing

: 16.09.2025

घोषणा की तारीख /Date of Pronouncement

: 18.09.2025

आदेश / ORDER

PER MANU KUMAR GIRI (Judicial Member):

The captioned appeal filed by the assessee is directed against  
order of the Ld. Commissioner of Income Tax (Appeal)/NFAC, Delhi  
[‘CIT(A)’ in short] dated 15.07.2024 for Assessment Year 2012-13.



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2. At the outset, the Ld. AR of the assessee brought to our notice that the appeal has been filed belatedly by '295' days and assessee has filed an affidavit explaining the cause for the delay. Having gone through the 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 brief facts of the case are that the Assessing Officer (A.O.) passed an *ex-parte* order u/s. 144 r.w.s 147 of the Income-tax Act, 1961 (hereinafter "the Act") dated 10.12.2019, assessing the total income at Rs. 43,80,730/-. Aggrieved by the said order, the assessee preferred an appeal before the Ld. CIT(A). The Ld. CIT(A) observed that the assessee failed to respond to the notices issued and also failed to furnish any cogent documentary evidence in support of his contentions. Accordingly, the Ld. CIT(A) dismissed the appeal of the assessee and upheld the order of the A.O.

4. Aggrieved, assessee is in appeal before us.

5. Before us, the Ld. Counsel for assessee submitted that the assessee may be given more chance to adduce evidence and



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submission. The Ld. D.R relied upon the order of the Id.CIT(A) and pleaded for the dismissal of the appeal.

6. Though we some extent concur with the submissions of Ld. DR, however, keeping in mind the natural justice, we are of the view that the assessee may be granted opportunity to file submissions and evidence. Accordingly, the impugned order is set aside and the appeal is restored back to the file of the A.O for hearing on merits subject to cost of Rs.5,000/- (Rupees Five Thousand) which shall be deposited by the assessee within '30' days from the date of receipt of this order to 'Tamil Nadu State Legal Services Authority' at Hon'ble High Court of Madras. The proof of the same will be furnished by the Assessee before the AO whose shall proceed for hearing the *denovo* assessment on merits after affording proper opportunity of hearing to the assessee. The assessee is directed to substantiate his case with all evidence and documents, if any, forthwith without any fail, failing which AO shall be at liberty to proceed with the assessment proceedings on merits as per law. Legal issues are open. The Id. AR of the assessee also assured us that the assessee will prosecute the case diligently before the authorities.



ITA No.2028/Chny/2025  
Gandavarapu Sathyannarayana Reddy

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

*Order pronounced on 18<sup>th</sup> day of September, 2025 at Chennai.*

**Sd/-**

(एस. आर. रघुनाथा)  
(S.R. Raghunatha)

**लेखा सदस्य / Accountant Member**

**Sd/-**

(मनु कुमार गिरि)  
(Manu Kumar Giri)

**न्यायिक सदस्य / Judicial Member**

चेन्नई/Chennai, दिनांक/Dated: 18<sup>th</sup> September, 2025.

EDN/-

आदेश की प्रतिलिपि अग्रेषित/**Copy to:**

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