

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई  
IN THE INCOME-TAX APPELLATE TRIBUNAL 'A' BENCH, CHENNAI  
श्री एस.एस. विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री रत्नेश नंदन सहाय, लेखा सदस्य के समक्ष  
Before Shri S.S. Viswanethra Ravi, Judicial Member &  
Shri Ratnesh Nandan Sahay, Accountant Member

आयकर अपील सं./I.T.A. No.1935/Chny/2025  
निर्धारण वर्ष/Assessment Year: 2017-18

Natarajan Murugan,  
14/14/4 K.T.C. Nagar, Melur,  
Tuticorin S.O. Ettayapuram Road,  
Tuticorin 628 002.

Vs. The Income Tax Officer,  
Ward 1(2),  
Tuticorin.

**[PAN:AOGPM4428L]**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri R. Thulasiram, Avocate &  
Shri S. Kumarasubramanian, Advocate  
प्रत्यर्थी की ओर से/Respondent by : Ms. Sandhya Rani Kure, JCIT  
सुनवाई की तारीख/ Date of hearing : 17.09.2025  
घोषणा की तारीख /Date of Pronouncement : 26.09.2025

**आदेश / O R D E R**

**PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER:**

This appeal filed by the assessee is directed against the order dated 04.04.2025 passed by the Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi for the assessment year 2017-18.

2. We find that this appeal is filed with a delay of 7 days. The assessee filed an affidavit for condonation of delay stating the reasons.

Upon hearing both the parties and on examination of the said affidavit, we find the reasons stated by the assessee are bonafide, which really prevented in filing the appeal in time. Thus, the delay is condoned and admitted the appeal for adjudication.

3. We note that no representation whatsoever made before the Assessing Officer as well as the Id. CIT(A), which is clear from para 2 of the assessment order and para 6.1.a. of the impugned order.

4. The Id. AR Shri R. Thulasiram, Advocate prayed to remand the matter to the file of the Assessing Officer as the assessee is ready to bring on record evidences in support of his claim before the Assessing officer.

5. The Id. DR Ms. Sandhya Rani Kure, JCIT did report any objection.

6. Having heard both the parties and on perusal of the assessment order, we note that as per information available with the Department, the Assessing Officer found that the assessee has sold immovable property for a consideration of ₹.17,10,000/-, but, however, the assessee has not disclosed the same in the return of income. Thus, the Assessing Officer completed the assessment under section 147 r.w.s. 144 r.w.s. 144B of the Act dated 16.05.2023, inter alia, making addition of ₹.17,10,000/-. On

perusal of the impugned order, we note that there was no assistance from the assessee to the hearing notices issued by the Id. CIT(A). We find the assistance of assessee is necessary in terms of addition made by the Assessing Officer. We have also noted the contention of the Id. AR that the assessee is living in remote village in Thoothukudi district and not well versed in the income tax law and online browsing, being illiterate and prayed for an opportunity. Taking into consideration of the submissions of the Id. AR and the Id. DR and in the interest of justice, we deem it proper to afford one more opportunity and remand the matter to the file of the Assessing Officer to decide the issue afresh after considering the written submissions/ documentary evidences as may be filed by the assessee to substantiate his claim. Thus, the grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced on 26<sup>th</sup> September, 2025 at Chennai.

Sd/-  
(RATNESH NANDAN SAHAY)  
ACCOUNTANT MEMBER

Sd/-  
(S.S. VISWANETHRA RAVI)  
JUDICIAL MEMBER

Chennai, Dated, 26.09.2025

Vm/-

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.