

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

श्री एबी टी. वर्की, न्यायिक सदस्य एवं श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष  
BEFORE SHRI ABY T VARKEY, JUDICIAL MEMBER AND  
SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.2099/Chny/2025  
Assessment Years: 2015-16

Selvaraj Charitable Trust,  
No.15B, Thirumangalam Main Road,  
Thirunagar, Madurai,  
Tamil Nadu-625 006.  
[PAN: AAJTS7132G]

Income Tax Officer,  
Exemptions Ward,  
Madurai.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Assessee by

: None

प्रत्यर्थी की ओर से /Revenue by

: Mr.Saujanya Ranjan, IRS

सुनवाई की तारीख/Date of Hearing

: 23.09.2025

घोषणा की तारीख /Date of Pronouncement

: 25.09.2025

**आदेश / ORDER**

**PER AMITABH SHUKLA, A.M :**

This appeal is filed by the assessee against the order bearing DIN & Order No.ITBA / APL / S / 250 / 2025-26 / 1076918035(1) dated 11.06.2025 of the Learned Commissioner of Income Tax [herein after "CIT(A), Addl / JCIT(A)-7, Delhi for the assessment year 2015-16. The reference to the word "Act" in this order hereinafter shall mean the Income Tax Act, 1961 as amended from time to time.

2.0 The assessee was called absent in the case.

3.0 The Ld. DR took us through the brief factual matrix of the case. The Ld.CIT(A) through his order dated 11.06.2025 confirmed the addition made by the Ld.AO amounting to Rs.21,97,445/- u/s 143(1) of the Act. The Ld.DR argued in favour of the order of lower authorities. It was contended that the order has been made after carefully considering the varied facts of this case in the light of material available on records. The Ld.DR also informed that the Ld.CIT(A) has dismissed the appeal of the assessee on account of humongous delay of 2336 days. The Ld.CIT(A) had observed that the assessee had not tendered any satisfactory reasons for the impugned delay except saying that the managing trustee was suffering from some heart ailments. Thus, he concluded that there was no sufficient cause was available with the assessee.

4.0 We have considered the arguments of the Ld. DR in the light of material available on records. The assessee was called absent. It is trite principle of law that law aids vigilant litigants only. Before us the assessee has not given any written submission or evidence to effectively assail the order of lower authorities.

5.0 We have examined the order of Ld.First Appellate Authority and are of the considered view that the order passed by the Ld.CIT(A) 11.06.2025 which has been assailed by the assessee, has been passed after carefully considering the facts of the case and correct interpretation of law. From the discussions made on page-3 of the appellate order, we

find force in the conclusion of Ld.CIT(A) that there was lack of sufficient cause with the assessee for filing delayed appeal by as many as 2336 days. Before us the assessee has not advanced any evidence to defend its case. We therefore totally agree and uphold the findings of the lower authorities. In this regard we rely upon the order of Hon'ble Delhi High court in the case of Global Vantage Pvt Ltd dated 14.03.2013 considering ITA No.1828- 1829 / Del / 2010 and ITA No.1254 / Del / 2011 holding as under:-

*"....The learned counsel for the revenue contended that it was incumbent upon the Tribunal to have recorded its own findings rather than merely confirming the findings of the CIT (Appeals). However, the learned counsel for the respondent/ assessee drew our attention to the Supreme Court decision in the case of **CIT v. K.V. Pilliah and Sons : (1966) 63 ITR 411 (SC)**, wherein, on a similar point having been raised, the Supreme Court observed as under: -*

*"The Income-tax Appellate Tribunal is the final fact-finding authority and normally it should record its conclusion on every disputed question raised before it, setting out its reasons in support of its conclusion. But, in failing to record reasons, when the Appellate Tribunal fully agrees with the view expressed by the Appellate Assistant Commissioner and has no other ground to record in support of its conclusion, it does not act illegally or irregularly, merely because it does not repeat the grounds of the Appellate*

*Assistant Commissioner on which the decision was given against the assessee or the department. The criticism made by the High Court that the Tribunal had "failed to perform its duty in merely affirming the*

*conclusion of the Appellate Assistant Commissioner” is apparently unmerited.”*

6.0 Accordingly, we are of the considered view that the order passed by the Ld.First Appellate Authority therefore does not require any intervention at this stage. The order of the Ld.CIT(A) is sustained. All the grounds of appeal raised by the assessee are therefore dismissed.

7.0 In the result, the appeal of the assessee is dismissed.

Order pronounced on 25<sup>th</sup> , Sept-2025 at Chennai.

**Sd/-**

(एबी टी. वर्की)

(ABY T VARKEY)

**न्यायिक सदस्य / Judicial Member**

**चेन्नई/Chennai, दिनांक/Dated: 25<sup>th</sup> , Sept-2025.**

**KB/-**

**Sd/-**

(अमिताभ शुक्ला)

(AMITABH SHUKLA)

**लेखा सदस्य /Accountant Member**

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

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