

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

श्री मनु कुमार गिरि, न्यायिक सदस्य एवं श्री जगदीश, लेखक सदस्य के समक्ष  
BEFORE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER AND  
SHRI JAGADISH, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.1124/Chny/2025  
निर्धारण वर्ष /Assessment Year: 2017-18

Natesan Gopi,  
No.33-6, Paventhar Salai NH-1,  
Maraimalainagar,  
Chengalpattu,  
Kancheepuram – 603 209.  
PAN: BANPG 8807M

**Vs.** The Income Tax Officer,  
Non Corporate Ward-22(1),  
Chennai.

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

अपीलार्थी की ओर से/ Appellant by  
प्रत्यर्थी की ओर से /Respondent by

: None  
: Ms. R. Anitha, Addl. CIT

सुनवाई की तारीख/Date of Hearing

: 25.09.2025

घोषणा की तारीख /Date of Pronouncement

: 29.09.2025

**आदेश / ORDER**

**PER JAGADISH, A.M :**

Aforesaid appeal filed by the assessee for Assessment Year (AY) 2017-18 arises out of the order of Learned Commissioner of Income Tax (NFAC), Delhi [hereinafter "CIT(A)"] dated 25.08.2023 in the matter of assessment framed by the Assessing Officer [AO] u/s. 143(3) of the Income-tax Act,1961 (hereinafter "the Act") on 23.12.2019.

: - 2 - :

2. When this appeal was taken up for hearing, none appeared on behalf of the assessee and accordingly, the hearing was proceeded with the able assistance of Ld. Departmental Representative (DR), Ms. R. Anitha, Add. CIT.

3. The assessee is an individual engaged in the business of trading of milk under the name and style of M/s. Gopi Milk Centre. The assessee filed his return of income declaring total income of Rs.5,63,920/-. The A.O, in the assessment order passed u/s 143(3) of the Act has made addition of cash deposits during the demonetization period of Rs.34,10,000/- as the assessee has not furnished any valid explanation. On appeal, the Ld. CIT(A) dismissed the assessee's appeal *ex-parte* as assessee had not responded to four notices issued during the appellate proceedings. Aggrieved, the assessee filed the present appeal in Form-36 on 07.04.2025. The assessee in Form 36, has stated that the order appealed against was passed and served on 28.08.2023. Therefore, the present appeal has been filed with a delay of 539 days. However, in column No. 11 of Form-36, where the assessee was required to mention whether there was any delay in

: - 3 - :

filing the appeal, the assessee has stated "No" and not enclosed any petition for condonation of delay.

4. The Registry has issued notice to the assessee fixing date of hearing on 03.07.2025, but none appeared for assessee. The case was adjourned to 28.07.2025, by issue of notice by RPAD, but none appeared for the assessee. Further notices were issued by RPAD fixing hearing date on 14.08.2025 and 25.09.2025, but there was no representation by assessee. Considering the above facts, and the fact that the appeal has been filed beyond the date prescribed in section 253(3) of the Act with delay of 539 days and there is no condonation petition, explaining the cause of delay as required u/s 253(5) of the Act, therefore, the appeal is not admitted and dismissed.

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

*Order pronounced on 29<sup>th</sup> day of September, 2025 at Chennai.*

**Sd/-**  
(मनु कुमार गिरि)  
(Manu Kumar Giri)  
न्यायिक सदस्य / **Judicial Member**

**Sd/-**  
(जगदीश)  
(Jagadish)  
लेखा सदस्य / **Accountant Member**

चेन्नई/Chennai, दिनांक/Dated: 29<sup>th</sup> September, 2025.

EDN/-

**:- 4 -:**

**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