

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

श्री मनु कुमार गिरि, न्यायिक सदस्य एवं श्री एस. आर. रघुनाथ लेखक सदस्य के समक्ष
BEFORE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER AND
SHRI S. R. RAGHUNATHA, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.: 2068/Chny/2025
निर्धारण वर्ष / Assessment Year: 2018-19

Ponnuchamy, 5/224, East Arasur, Sulur, Coimbatore – 641 407. Tamil Nadu.	vs.	Income Tax Officer, Non-Corp Ward-4(4) Coimbatore.
[PAN: APFPP-3342-G] (अपीलकर्ता/Appellant)		(प्रत्यर्थी/Respondent)

अपीलकर्ता की ओर से/Appellant by : Mr. Girish Kumar S, Advocate for
Mr. S. Sridhar, Advocate.
प्रत्यर्थी की ओर से/Respondent by : Ms. Anitha, Addl. CIT.

सुनवाई की तारीख/Date of Hearing : 17.09.2025
घोषणकी तारीख/Date of Pronouncement : 13.10.2025

आदेश / O R D E R

PER S. R. RAGHUNATHA, AM :

This appeal by the assessee is filed against the order of the learned Commissioner of Income Tax (Appeal), NFAC, Delhi, (in short Ld. CIT(A)) for the assessment year 2018-19, vide order dated 30.06.2025.

2. Brief facts of the case are that the assessee is an individual and had filed his return of income on 18.07.2018 for the A.Y.2018-19 by declaring an income of Rs.5,10,800/-. On verification of the information available with the department, the assessee sold immovable property for Rs.3,00,000/-, whereas the property was valued at Rs.17,82,900/- and made time deposits to the tune of Rs.31,50,000/- for the F.Y.2017-18. Based on the above

information, proceedings u/s.148A were initiated and notice u/s.148 was issued on 01.04.2022. In response, the assessee filed a return of income on 07.06.2022 for A.Y.2018-19 by declaring an income of Rs.6,42,850/-. Further, statutory notices u/s.143(2) and 142(1) were issued to the assessee. Since the assessee did not participate in the assessment proceedings and not responded to the statutory notices, the AO made an addition of Rs.14,82,900/- as variation in respect of issue of Long Term Capital Gain and Rs.31,50,000/- as variation in respect of income from other sources U/s.69 of the Act and assessed Rs.52,75,750/- as taxable income and concluded the assessment u/s.147 r.w.s 144B of the Act dated 20.12.2023.

3. Aggrieved by the order of the AO, the assessee preferred an appeal before the Id.CIT(A), NFAC on 01.05.2024.

4. At the outset, we observed that Id.CIT(A) has found that the assessee filed an application with a delay of 103 days and had not shown any "sufficient cause" for not presenting the appeal within 30 days from the date of service of the notice of demand and the appeal of the assessee was dismissed in limine. The Id.AR submitted that the Id.CIT(A) had not considered the reason for filing the appeal before the first appellate authority belatedly by 103 days. Hence, prayed for giving one more opportunity before the Id.CIT(A) to prosecute the case on merits.

5. Per contra, the Id.DR submitted that the Assessing Officer provided sufficient opportunity to appear before them. However, the assessee has been negligent in responding to the statutory notices in time and hence, prayed for confirming the order of the Id.CIT(A).

6. We have heard rival submissions and perused the materials on record. The Office of the First Appellate Authority had issued five hearing notices as shown in his order in para 6.1. It was the contention of the Id.AR that the assessee had failed to take note of hearing notices sent from the office of the

Id.CIT(A). We note that the AO has passed an order by making an addition of Rs.52,75,750/- (including TDs amounting Rs.31,50,000/- as undisclosed investment u/s.69 of the Act) as treated as taxable income and the same has been upheld by the Id.CIT(A) - NFAC due to non-participation of the assessee in the first appellate proceedings. Since, the Id.AR has assured the bench that the assessee will participate in the appellate proceedings given an opportunity again, in the interest of justice, we are of the considered view that the assessee needs to be given one more opportunity to prosecute the appeal on merits.

7. Therefore, in the present facts and circumstances of the case and to meet the ends of justice, we are deeming it fit to provide one more opportunity to the assessee. Therefore, we condone the delay in filing the before Id.CIT(A) as the assessee had filed the condonation of delay in his form 35 itself and hence we set aside the order of the Id.CIT(A) and remit the matter back to the file to Id.CIT(A) to adjudicate the matter afresh in accordance to law, after providing reasonable opportunity to the assessee. Needless to say, assessee to be diligent and file written submissions and relevant documents if advised so.

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

Order pronounced in the court on 13th October, 2025 at Chennai.

Sd/-
(मनु कुमार गिरि)
(MANU KUMAR GIRI)
न्यायिक सदस्य/**JUDICIAL MEMBER**

Sd/-
(एस. आर. रघुनाथा)
(S. R. RAGHUNATHA)
लेखासदस्य/**ACCOUNTANT MEMBER**

चेन्नई/Chennai,

दिनांक/Dated, the 13th October, 2025

jk

आदेश की प्रतिलिपि ँ ग्रेषित/Copy to:

1. ँ पीलर्षी/Appellant
2. प्रत्यर्षी/Respondent
3. आयकर आयुक्त/CIT- Chennai/Coimbatore/Madurai/Salem
4. विभर्षीय प्रतिनिधि/DR
5. गर्ड फर्डल/GF