

आयकर अपीलिय अधिकरण, "सी" न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'C' BENCH, CHENNAI
श्री एम. बालगनेश, लेखा सदस्य एवं श्री एस.एस. विश्वनेत्र रवि, न्यायिक सदस्य के समक्ष
**Before Shri M. Balaganesh, Accountant Member &
Shri S.S. Viswanethra Ravi, Judicial Member**

आयकर अपील सं./I.T.A. No.2258/Chny/2025
निर्धारण वर्ष/Assessment Year: 2012-13

Vishal Krishna,
Old No. T-27, New No. T-3,
12th Street, Anna Nagar S.O.,
Chennai 600 040.

Vs. The Assistant Commissioner of
Income Tax,
Non Corporate Circle 10(1),
Chennai.

[PAN: AAGPV0851L]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri K. Vaitheeswaran, Advocate
प्रत्यर्थी की ओर से/Respondent by : Shri C.P. Solomon, JCIT
सुनवाई की तारीख/ Date of hearing : 22.10.2025
घोषणा की तारीख /Date of Pronouncement : 24.10.2025

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 10.02.2025 passed by the Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre [NFAC], Delhi for the assessment year 2012-13.

2. We find that this appeal is filed with a delay of 105 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. The assessee raised 4 grounds of appeal amongst which, the only issue emanates for our consideration as to whether the Id. CIT(A) is justified in dismissing the appeal of the assessee by rejecting the condonation petition filed for the delay of 23 days in the facts and circumstances of the case.

4. We note that the assessee filed his return of income for AY 2012-13 on 13.04.2014 admitting income at ₹.39,24,180/-. A survey operations under section 133A of the Income Tax Act, 1961 ["Act" in short] were carried out at the office premises of M/s. Tirupathi Brothers Film Media Pvt. Ltd. on 08.10.2013. Consequent to survey operations and enquiries conducted thereafter, M/s. Tirupathi Brothers Film Media Pvt. Ltd. filed a letter dated 10.10.2013 that they have paid ₹.2 crores by cash to the assessee and also admitted as income for AY 2012-13. Thus, the Assessing Officer issued notice under section 148 of the Act on 06.12.2018 for the reason that income chargeable to tax had escaped assessment within the meaning of the provisions of section 147 of the Act. Notice under section 142(1) of the Act was issued on 05.07.2019

calling for details. The assessee filed return of income on 04.09.2019 in compliance to the notice issued under section 148 of the Act. Notices under section 143(2) and 142(1) of the Act were issued on 05.12.2019. During the course of assessment proceedings, when the Assessing Officer confronted with the findings in the case of M/s. Tirupathi Brothers Film Media Pvt. Ltd., the AR of the assessee has submitted that the assessee was not in receipt of ₹.2 crores by way of cash and prayed to complete the assessment on merits. Since the assessee has denied receipt of ₹.2 crores and no steps taken to cross examine the payer, the Assessing Officer added the unaccounted professional receipt of ₹.2 crores received by the assessee in cash to the returned income of the assessee and completed the assessment under section 143(3) r.w.s. 147 of the Act dated 10.12.2019 assessing total income of the assessee at ₹.2,39,24,180/-.

5. Aggrieved by the order of the Assessing Officer, the assessee preferred an appeal before the Id. CIT(A) with delay of 23 days in filing the appeal. Since the Id. CIT(A) has not satisfied with the reasons stated by the assessee for belated filing of appeal, dismissed the appeal filed by the assessee without condoning the delay as well as deciding the issues

raised in the appeal on merits. On being aggrieved, the assessee is in appeal before the Tribunal.

6. The Id. AR Shri K. Vaitheeswaran, Advocate submits that the Id. CIT(A) ought to have condoned the short delay of 23 days in filing the appeal, where the assessee had given sufficient reasons for the delay that the assessee had to carry out his professional commitments and thereby filing of the appeal was delayed. He argued that the Id. CIT(A) dismissed the appeal on technicalities without adjudicating the case on merits and argued vehemently that the Id. CIT(A) violated the principles of natural justice. The Id. AR prayed that the delay in filing the appeal before the Id. CIT(A) may be condoned and suitable directions may be passed for adjudication of the issues on merits.

7. The Id. DR Shri C.P. Solomon, JCIT supported the order passed by the Id. CIT(A).

8. Heard both the parties and perused the material available on record. We note that admittedly, the assessee filed an appeal before the Id. CIT(A) with a delay of 23 days with a prayer to condone the said delay, which was summarily rejected by the Id. CIT(A) and dismissed the appeal filed by the assessee. We note that the reasons stated by the assessee

for condonation of delay has been reproduced at para 5 of page 10 of the impugned order. On perusal of the said reasons, considering facts and circumstances of the case and also in the interest of natural justice, we direct the Id. CIT(A) to condone the delay and adjudicate the issues on merits by affording reasonable opportunity of being heard to the assessee subject to the condition of payment of ₹.10,000/- in favour of the State Legal Aid Authority, Hon'ble Madras High Court within 30 days from the date of receipt of this order, and the Id. CIT(A) shall satisfy the payment of cost and decide the issue on merits after considering the written submissions/ documentary evidences as may be filed by the assessee to substantiate his claim in accordance with law. Thus, the grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced on 24th October, 2025 at Chennai.

Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

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

Chennai, Dated, 24.10.2025

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.