

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

श्री मनु कुमार गिरि, न्यायिक सदस्य एवं  
श्री एस. आर. रघुनाथा, लेखा सदस्य के समक्ष

**BEFORE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER AND  
SHRI S.R.RAGHUNATHA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.2329/Chny/2025  
निर्धारण वर्ष/Assessment Year: 2021-22

Selvaraj Gokulnath, H1-0548, Fifth Floor, Brigade Xanadu Bonito, 1, Chanakyan Main Road, Nolambur, Chennai-600 095.	v.	The ITO, Non-Corporate Ward-17(6), Chennai.
[PAN: AXLPG 3998 H]		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)
अपीलार्थी की ओर से/ Appellant by	:	Mr.S.R.Srikrishna, Advocate
प्रत्यर्थी की ओर से /Respondent by	:	Mr.Krishna Murthy AT, JCIT
सुनवाईकीतारीख/Date of Hearing	:	22.10.2025
घोषणाकीतारीख /Date of Pronouncement	:	27.10.2025

**आदेश / ORDER**

**PER MANU KUMAR GIRI, JM:**

The captioned appeal filed by the assessee is directed against order of the Ld. Commissioner of Income Tax (Appeals), Delhi, ['CIT(A)' in short] dated 27.06.2025 for Assessment Year 2021-22.

2. The assessment order passed ex parte u/s.144 of the Act and the Ld.CIT(A) dismissed in limine not condoning the delay of '631' days. The Ld.Counsel for the assessee pleaded for one more opportunity before the AO.



:: 2 ::

3. Per contra, Ld.DR pleaded for dismissal of the appeal as the assessee has neither appeared before the AO nor filed appeal in time before the Ld.CIT(A).

4. We have heard both the parties and perused the records. We perused the reasons for delay in filing appeal at page 3 of the impugned order and find the same sufficient cause hence condone the delay. We also note that the AO has passed the ex parte order u/s.144 of the Act. Therefore, to meet the substantial justice, we set aside the impugned order and restore the appeal back to the file of the AO for de novo assessment after affording proper opportunity to the assessee subject to payment of ₹10,000/- (Rupees Ten Thousand) which shall be deposited by the assessee within '30' days from the date of receipt of this order to 'Tamil Nadu State Legal Services Authority' at Hon'ble High Court of Madras. The proof of the same will be furnished by the Assessee before the AO whose shall proceed for hearing for de novo assessment on merits after affording proper opportunity of hearing to the assessee. The assessee is directed to substantiate its case with all evidence and documents, if any, forthwith without any fail, failing which the AO shall be at liberty to proceed with the assessment proceedings on merits as per law. Legal issues are kept open. The Ld.AR has undertaken to appear and file the relevant papers and other relevant documents as asked by the AO.



ITA No.2329/Chny/2025 (AY 2021-22)  
Selvaraj Gokulnath

:: 3 ::

5. In the result, appeal filed by the assessee is allowed for statistical purpose.

Order pronounced on the 27<sup>th</sup> day of October, 2025, in Chennai.

**Sd/-**

(एस. आर. रघुनाथा)  
**(S.R.RAGHUNATHA)**

लेखा सदस्य/**ACCOUNTANT MEMBER**

**Sd/-**

(मनु कुमार गिरि)  
**(MANU KUMAR GIRI)**

न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai,

दिनांक/Dated: 27<sup>th</sup> October, 2025.

**TLN**

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT, Chennai / Madurai / Salem / Coimbatore.
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF