

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

श्री जॉर्ज जॉर्ज के, उपाध्यक्ष एवं श्री जगदीश, लेखक सदस्य के समक्ष  
BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT AND  
SHRI JAGADISH, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.2225/Chny/2025  
निर्धारण वर्ष /Assessment Year: 2018-19

Iruthayaraj Prakash Kumar  
Anthony,  
Old No.2A, New No.3,  
Gulam Abbas Ali Khan, 1<sup>st</sup> Street,  
Thousand Lights,  
Chennai – 600 006.  
PAN: AAMPK 6047M

The Income Tax Officer,  
Non Corporate Ward-8(1),  
Chennai.

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

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

: Ms. L.Sahaya Sweetlin, Advocate  
: Ms. Gouthami Manivasagam, JCIT

सुनवाई की तारीख/Date of Hearing

: 22.10.2025

घोषणा की तारीख /Date of Pronouncement

: 28.10.2025

**आदेश / ORDER**

**PER JAGADISH, A.M :**

Aforesaid appeal filed by the assessee for Assessment Year (AY) 2018-19 arises out of the order of Learned Commissioner of Income Tax (NFAC), Delhi [hereinafter "CIT(A)"] dated 21.10.2024 in the matter of assessment framed by Ld. Assessing Officer [AO] u/s. 147 r.w.s 144 r.w.s 144B of the Income-tax Act, 1961 (hereinafter "the Act") dated 08.02.2024.

: - 2 - :

2. There is a delay of 129 days in filing the appeal by the assessee. The assessee has filed condonation petition/affidavit stating the reasons for delay in filing the appeal. We have considered the petition/affidavit of delay in filing the appeal and satisfied that there was sufficient cause for not filing the appeal within the prescribed time limit. Hence, the delay is hereby condoned.

3. The assessee is an individual and has not filed the return of income for the relevant assessment year. Based on the information available, the A.O found that the assessee had sold immovable property for a consideration of Rs. 68,00,000/- and had also received rental income and foreign remittances. Since no return of income was filed, the A.O reopened the assessment. The A.O completed the assessment u/s. 144 of the Act, making an addition of Rs. 71,54,082/-, as the assessee failed to file the return of income as well as the details called for. Aggrieved, the assessee preferred an appeal before the Ld. CIT(A). However, the Ld. CIT(A) dismissed the appeal *ex-parte* as the assessee did not comply with the notices issued.

4. The Learned Authorized Representative (Ld. A.R) contended that sufficient opportunity was not provided to the assessee either before the A.O or before the Ld. CIT(A), and both the orders were passed ex-

: - 3 - :

*parte*. It was therefore submitted that the assessee may be granted one more opportunity to substantiate his case.

5. The Learned Departmental Representative (Ld. D.R) relied on the orders of the lower authorities and requested that the appeal be dismissed.

6. We have heard the rival submissions and perused the materials available on record. We find that the A.O made the addition by treating the entire sale consideration as capital gain, since the assessee did not furnish complete details including the purchase deed of the property sold. The Ld. CIT(A) also dismissed the appeal *ex-parte* due to non-compliance by the assessee. We note that the assessee has been negligent both before the A.O and the Ld. CIT(A). However, keeping in view the principles of natural justice, we are of the opinion that one more opportunity should be granted to the assessee to substantiate his case before the A.O. Accordingly, we set aside the impugned order and remit the matter back to the file of the A.O for *denovo* assessment in accordance with law, after affording reasonable opportunity of hearing to the assessee. This shall, however, subject to payment of costs of Rs.25,000/- (Twenty five thousand only). The same shall be paid by the assessee to Tamil Nadu State Legal

: - 4 - :

Services Authority at Hon'ble High Court of Madras within a period of one month from the date of receipt of this order and produce the receipt before the A.O. The assessee is directed to appear before the A.O on the date of hearing without fail and to furnish complete details in support of his claim for fresh adjudication. In view of the above, the appeal filed by the assessee is allowed for statistical purposes only.

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

*Order pronounced on 28<sup>th</sup> day of October, 2025 at Chennai.*

**Sd/-**  
**(जॉर्ज जॉर्ज के)**  
**(George George K)**  
**उपअध्यक्ष / Vice President**

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

चेन्नई/Chennai, दिनांक/Dated: 28<sup>th</sup> October, 2025.

EDN, Sr. P.S

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