

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

श्री एबी टी. वर्की, न्यायिक सदस्य एवं श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष  
**BEFORE SHRI ABY T VARKEY, JUDICIAL MEMBER AND**  
**SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.2218/Chny/2024  
Assessment Years: 2018-19

Kannan Rajagopal,  
Flat No.53, Phase-1, Maxworth Nagar,  
Kolapakkam,  
Tamil Nadu-600 122.  
[PAN: AGDPK6145P]

Income Tax Officer,  
International Taxation Ward-1(2),  
Chennai.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Assessee by

: None

प्रत्यर्थी की ओर से /Revenue by

: Mr.ARV Sreenivasan, CIT

सुनवाई की तारीख/Date of Hearing

: 23.09.2025

घोषणा की तारीख /Date of Pronouncement

: 06.11.2025

**आदेश / ORDER**

**PER AMITABH SHUKLA, A.M :**

This appeal is filed by the assessee against the order bearing DIN & Order No.ITBA / AST / S / 147 / 2023-24 / 1057850150(1) dated 09.11.2023 of the Learned Assessing Officer, for the assessment year 2018-19 passed in compliance to directions vide ITBA / DRP / M / 144C(5) / 2023-24 / 1057599209(1) dated 01.11.2023 of the Ld.DRP. The reference to the word "Act" in this order hereinafter shall mean the Income Tax Act, 1961 as amended from time to time.

2.0 The assessee was called absent in the case.

3.0 The Ld. DR took us through the brief factual matrix of the case. The Ld.AO through his order dated 09.11.2023 u/s 147 r.w.s 144C had made determined income at Rs.76,05,680/- as against no Return of Income filed by the assessee. The DRP had also confirmed the findings of the Ld.AO through their recommendation dated 01.11.2023. The Ld.DR argued in favour of the order of lower authorities. It was contended that the order has been made after carefully considering the varied facts of this case in the light of material available on records. The Ld.DR also informed that in this case there is a delay of 226 days identified by the registry. It was argued that the affidavit of the assessee dated 10.02.2025 requesting for condonation of delay indicates that there was no sufficient cause was available with the assessee. It was contended that , even if the theory of accident is accepted, there is no satisfactory explanation for the inordinate delay of 226 days. Further, it was argued that the assessee is casual and irresponsible in attending to its requirements. The Ld.DR alluded that the Form-36 has been carelessly filled by the assessee in as much as details of respondents has not been given. It was consequently argued that the delay be not condoned and appeal be dismissed.

4.0 We have considered the arguments of the Ld. DR in the light of material available on records. The assessee was called absent. It is

trite principle of law that law aids vigilant litigants only. Before us the assessee has not given any written submission or evidence to effectively assail the order of lower authorities.

5.0 We have examined the order of lower authorities and are of the considered view that the order passed by the Ld.AO dated 09.11.2023 which has been assailed by the assessee, has been passed after carefully considering the facts of the case and correct interpretation of law. Before us the assessee has not advanced any evidence to defend its case. We therefore totally agree and uphold the findings of the lower authorities. In this regard we rely upon the order of Hon'ble Delhi High court in the case of Global Vantedge Pvt Ltd dated 14.03.2013 considering ITA No.1828- 1829 / Del / 2010 and ITA No.1254 / Del / 2011 holding as under:-

*“....The learned counsel for the revenue contended that it was incumbent upon the Tribunal to have recorded its own findings rather than merely confirming the findings of the CIT (Appeals). However, the learned counsel for the respondent/ assessee drew our attention to the Supreme Court decision in the case of **CIT v. K.V. Pilliah and Sons : (1966) 63 ITR 411 (SC)**, wherein, on a similar point having been raised, the Supreme Court observed as under: -*

*“The Income-tax Appellate Tribunal is the final fact-finding authority and normally it should record its conclusion on every disputed question raised before it, setting out its reasons in support of its conclusion. But, in failing to record reasons, when the Appellate Tribunal fully agrees*

*with the view expressed by the Appellate Assistant Commissioner and has no other ground to record in support of its conclusion, it does not act illegally or irregularly, merely because it does not repeat the grounds of the Appellate*

*Assistant Commissioner on which the decision was given against the assessee or the department. The criticism made by the High Court that the Tribunal had “failed to perform its duty in merely affirming the conclusion of the Appellate Assistant Commissioner” is apparently unmerited.”*

6.0 Accordingly, we are of the considered view that the order passed by the Ld.AO therefore does not require any intervention at this stage. The order of the Ld.AO which is based upon DRP directions is sustained. All the grounds of appeal raised by the assessee are therefore dismissed.

7.0 In the result, the appeal of the assessee is dismissed.

Order pronounced on 6<sup>th</sup>, November-2025 at Chennai.

**Sd/-**

(एबी टी. वर्की)

(ABY T VARKEY)

**न्यायिक सदस्य / Judicial Member**

**Sd/-**

(अमिताभ शुक्ला)

(AMITABH SHUKLA)

**लेखा सदस्य /Accountant Member**

चेन्नई/Chennai, दिनांक/Dated: 6<sup>th</sup>, November-2025.

KB/-

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT - Chennai/Coimbatore/Madurai/Salem.
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF