

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL 'A' BENCH, CHENNAI
श्री मनु कुमार गिरि, न्यायिक सदस्य एवं श्री जगदीश, लेखा सदस्य के समक्ष
**BEFORE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER AND
SHRI JAGADISH, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.: 2143/CHNY/2025

निर्धारण वर्ष/Assessment Year: 2012-13

**M/s. D Ajeethraj Chordia &
Sons,**
23, General Muthia Mudali
Street, Sowcarpet,
Chennai – 600 079.

The Income Tax Officer,
Non Corporate Ward – 4(5),
Chennai

PAN: AAAHD 2647C

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Shri S. Girish Kumar, Advocate

प्रत्यर्थी की ओर से/Respondent by : Ms. Pryati Sharma, JCIT

सुनवाई की तारीख/Date of Hearing : 30.10.2025

घोषणा की तारीख/Date of Pronouncement : 11.11.2025

आदेश / ORDER

PER MANU KUMAR GIRI, JM:

This appeal filed by the assessee is directed against the order of the Ld. Commissioner of Income Tax (Appeals), NFAC, Delhi, [CIT(A)] dated 25.07.2025 for Assessment Year 2012-13.

2. Brief facts are that the Id.CIT(A) has dismissed the appeal of the assessee in limine as the appeal filed was barred by 1222 days.

3. Before us, the Id. counsel for the assessee has filed dates and events as under:

10.12.2018	Show cause notice issued to the appellant
27.12.2018	Response to show cause notice filed by the appellant
27.12.2018	Date of Re-assessment order passed
24.01.2019	Rectification petition filed seeking rectification of the re-assessment order
15.03.2020	Commencement of period of exclusion granted by Supreme Court on account of Covid-19 pandemic.
02.09.2021	Suo moto rectification order passed for re-computing interest u/s 234B of the Act
03.03.2022	Bank attachment of the appellant was attached
29.05.2022	Completion of of period of exclusion granted by Supreme Court including the grace period on account of Covid-19 pandemic.
05.06.2022	Belated appeal filed before the First Appellate Authority after seeking professional advice

He further contended that in view of the non-disposal of the pending rectification petition dated 24.01.2019 filed by the appellant, the appellant had not filed an appeal in terms of section 246A of the Act and however there was a notice u/s226 of the Act in attaching the bank account of the appellant on 03.03.2022 which forced the appellant to take a professional advice. Based on the professional advice, the appeal against the reassessment order was prepared and filed belatedly on 05.06.2022 and the belated filing of appeal is neither willful nor deliberate but due to the understanding of the proceedings initiated and pending before the JAO for deleting the tax computation forming part of the

reassessment order through the said pending rectification proceedings. The Id.counsel for the Assessee submitted that pursuing the alternate remedy available under the Act in the form of rectification proceeding under section 154 of the Act would constitute reasonable cause for the belated filing of the appeal under consideration. He relied upon the judgment of the Jurisdictional High Court in the case reported in 153 ITR 596 approved the belated filing of appeal in pursuance to the alternate remedy pursued by the assessee which according to the court would constitute reasonable cause for permitting the Assessee in pursuing the belated appeal on merits.

4. The Ld. DR Ms. Pryati Sharma, JCIT pleaded for dismissal of the appeal. She entirely supported the impugned order.

5. We have gone through the orders of lower authorities, dates and events and submission addressed by both the parties. We are of the considered view that there was bonafide and sufficient cause for the delay in filing appeal before the Id.CIT(A). Hence, we condone the delay in filing the appeal. Further, in the interest of justice and in the light of aforesaid factual position, we deem it fit to set aside the appeal to the file of the Id.CIT(A) for fresh adjudication of appeal on merits. The Ld.CIT(A) who shall proceed for fresh adjudication of appeal after providing proper opportunity of hearing to the assessee as per law. The assessee is directed to substantiate its case forthwith without any fail. We make it

clear that if assessee again fails to prosecute the appeal before the Id.CIT(A), no leniency will be given to the assessee.

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

Order pronounced on the 11th day of November, 2025, in Chennai.

Sd/-
(जगदीश)
(JAGADISH)

लेखा सदस्य/ACCOUNTANT MEMBER

Sd/-
(मनु कुमार गिरि)
(MANU KUMAR GIRI)

न्यायिक सदस्य/JUDICIAL MEMBER

चेन्नई/Chennai,

दिनांक/Dated: 11th November, 2025.

RSR, Sr.PS

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