

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

श्री यस यस विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष
BEFORE SHRI SS VISWANETHRA RAVI, JUDICIAL MEMBER AND
SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.1978/Chny/2025, Assessment Years: 2017-18

आयकर अपील सं./ITA No.1979/Chny/2025, Assessment Years: 2018-19

Subbu Chettiyar Manickam
Hariganesan,
No.34, 35-A, Peria Eluthukara Street,
Salem,
Tamil Nadu-636 002.
[PAN: ABSPH5947E]

Income Tax Officer,
Ward-1(2),
Salem.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Assessee by
प्रत्यर्थी की ओर से /Revenue by

: Mr.T.S.Lakshmi Venkataraman, FCA,
: Mr.Shiva Srinivas, CIT

सुनवाई की तारीख/Date of Hearing

: 04.11.2025

घोषणा की तारीख /Date of Pronouncement

: 14.11.2025

आदेश / O R D E R

PER AMITABH SHUKLA, A.M. :

The below mentioned two appeals have been filed by the appellant assessee contesting the order of Ld. CIT(A) indicated Column-E, herein below:-

S. No.	Appeal Nos.	AYs	Appellant	CIT(A) Order Details	Respondent
A	B	C	D	E	F
1	ITA No. 1978 / Chny / 2025	2017-18	Subbu Chettiyar Manickam Hariganesan, No.34, 35-A, Peria Eluthukara Street, Salem, Tamil Nadu-636 002. [PAN: ABSPH5947E]	DIN & Order No. ITBA / NFAC / S / 250 / 2022-23 / 1046146183(1) dated 30.09.2022	Income Tax Officer, Ward-1(2), Salem.
2	ITA No. 1979 / Chny / 2025	2018-19		DIN DIN & Order No. ITBA / NFAC / S / 250 / 2024-25 / 1066416639(1) dated 04.07.2024	

2.0 Both the above appeals of the assessee are centering around the common issue of delay committed by the assessee while filing delayed appeal before this tribunal and hence for the purposes of convenience were heard together and are being adjudicated by this common order. The registry has identified that there is a delay of 958 days and 288 days in ITA Nos. 1978 and 1979 / Chny / 2025 respectively.

3.0 The Ld.Counsel for the assessee drew our attention to the affidavits filed justifying the impugned delay. Through its affidavits filed for respective years it was submitted that the assessee had not received the appellate orders and that learnt of the same only when recovery proceeding were initiated. It was argued by the assessee that the delay was not intentional or wanton. The Ld.Counsel for the assessee submitted that the assessee therefore had justified grounds and accordingly request was made to condone the delay.

4.0 The Ld.DR argued that the assessee is a habitual defaulter and that its conduct before the lower authorities has been far from satisfactory as far as compliance to the statutory notices / compliance are concerned. It was informed that the addition of Rs.86,28,500/- was made by the Ld.AO on account of non-compliance by the assessee to furnish any details. It was submitted that the assessee continued with its non-

cooperative and recalcitrant attitude before the Ld.CIT(A) who was compelled to confirm the addition. The Ld. DR argued that before this tribunal also the assessee is coming in a careless fashion by contributing the delay. The Ld.DR therefore vehemently argued that delay be not condoned and both the appeals be dismissed.

5.0 We have heard rival submissions in the light of material available on records. There is no denying the facts that the assessee's conduct before the lower authorities has been far from satisfactory as far as compliance to statutory notices are concerned. It is trite principle of law that law aids vigilant litigants only. We are not therefore convinced with the justification for the delay put forth by the assessee in this case. We are of the considered view that no leniency deserves to be given to the assessee for contributing the delay in filing of this appeal. The delay is therefore not condoned and the appeals of the assessee in ITA Nos. 1978 & 1979 / Chny / 2025 are therefore dismissed.

6.0 We have also examined the order of lower authorities and are of the considered view that the order passed by the Ld.AO dated 26.09.2019 which has been assailed by the assessee, has been passed after carefully considering the facts of the case and correct interpretation of law. 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.”

7.0 In the result, the delay of 958 days and 288 days in ITA Nos. 1978 & 1979 / Chny / 2025 is not condoned and the appeals filed by the assessee are dismissed.

Order pronounced on 14th , November-2025 at Chennai.

Sd/-

(यस यस विश्वनेत्र रवि)

(SS VISWANETHRA RAVI)

न्यायिक सदस्य / Judicial Member

चेन्नई/Chennai, दिनांक/Dated: 14th , November -2025.

KB/-

Sd/-

(अमिताभ शुक्ला)

(AMITABH SHUKLA)

लेखा सदस्य /Accountant Member

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