

आयकर अपीलीय 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 अपीलसं./ITA No.2376/CHNY/2025

(निर्धारण वर्ष / Assessment Year:2015-16)

Kiramony Swami Dhas, E-4, SV Flats, 8 th Street, Ram Nagar, Velacherry, Chennai - 600 042.	vs.	The Income Tax Officer, Non-Corp Ward-19(4), Chennai.
[PAN: AXDPS-9799-J] (अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : None
प्रत्यर्थी की ओर से/Respondent by : Mr. Krishna Murthy AT, JCIT
सुनवाई की तारीख/Date of Hearing : 23.10.2025
घोषणा की तारीख/Date of Pronouncement : 19.11.2025

आदेश / O R D E R

PER S.R.RAGHUNATHA, AM:

This appeal of the assessee is filed against the order of the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi, (in short "Id.CIT(A)") for the assessment year (A.Y.) 2015-16, vide order dated 08.08.2025.

2. Brief facts of the case are that the assessee is an individual and had not filed his return of income for AY 2015-16. As per information available with the department, the assessee purchased a property for Rs.60,00,000/- during FY 2014-15 relevant to AY 2015-16, received commission of Rs.11,08,139/- and made cash deposits to the tune of Rs.24,38,000/-. The assessee failed to declare these transactions and hence the notice u/s.148 of the Act was issued and the case has been re-opened u/s.147 of the Act. Since, the assessee did not participate in the assessment proceedings by not responding to the statutory notices, the AO made an addition of Rs.95,46,139/- as Income of the assessee for the A.Y.2015-16, based on the material evidence available on records by passing an order u/s.147 r.w.s 144 r.w.s144B of the Act dated 20.03.2023.

3. Aggrieved, assessee preferred an appeal before the Ld.CIT(A). The Ld.CIT(A) dismissed the appeal filed by the assessee with a delay of about eleven months as non-maintainable by upholding the order of AO and sustained the additions since the assessee did not participate in the assessment proceedings by passing an order dated 08.08.2025. Aggrieved by the impugned order of the Ld.CIT(A), the assessee is in appeal before us.

4. At the outset, we observed that the Id.CIT(A) has passed the impugned order without participation of the assessee and also not considered the

submissions made along with the appeal papers. We note that none appeared before us for representing the assessee's appeal.

5. Per contra, the Id.DR supported the order of lower authorities.

6. We have heard the case, perused the materials on record, and gone through orders of the authorities below. The Office of the First Appellate Authority dismissed the appeal filed by the assessee as not maintainable due to the assessee failing to furnish the documentary evidence to delay in filing of appeal file. The assessee failed to file an appeal before the Id.CIT(A) within the time limit due to bona fide reasons beyond the control of the assessee, including ongoing litigation related to the property. We note that the AO has passed an order by making an addition of Rs.95,46,139/- as total income of the assessee based on material available on records and the same has been upheld by the Id.CIT(A)-NFAC due to non-participation of the assessee before the Assessing Officer as well as the first appellate authority.

7. Therefore, in the present facts and circumstances of the case and to meet the ends of justice, we deem it fit to provide one more opportunity to the assessee. Therefore, we condone the delay in filing the before Id.CIT(A) as the assessee had filed the condonation of delay in his form 35 itself and hence, we set aside the order of the Id.CIT(A) and remit the matter back to the file to Id.CIT(A) to adjudicate the matter afresh in accordance to law, after providing

reasonable opportunity to the assessee. Needless to say, assessee to be diligent and file written submissions and relevant documents if advised so.

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

Order pronounced in the court on 19th November, 2025 at Chennai.

Sd/-
(मनु कुमार गिरि)
(MANU KUMAR GIRI)
न्यायिक सदस्य/**Judicial Member**

Sd/-
(एस. आर. रघुनाथा)
(S.R.RAGHUNATHA)
लेखा सदस्य/**Accountant Member**

चेन्नई/Chennai,

दिनांक/Dated, the 19th November, 2025

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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