

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'A' BENCH, CHENNAI
श्री एस.एस. विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री जगदीश, लेखा सदस्य के समक्ष ।
Before Shri S.S. Viswanethra Ravi, Judicial Member &
Shri Jagadish, Accountant Member

आयकर अपील सं./I.T.A. No.2357/Chny/2025
निर्धारण वर्ष/Assessment Year: 2020-21

Kali Durai,
Ravi Illam, No. 3, MGR Street,
Thanthai periyar Nagar, Kaiveli,
Chennai 600 042.

Vs. The Income Tax Officer,
Ward I, Villupuram.

[PAN:CCWPD7680C]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Ms. Sonali Khatod, C.A.
प्रत्यर्थी की ओर से/Respondent by : Ms. M. Subashri, Addl. CIT (Virtual)
सुनवाई की तारीख/ Date of hearing : 20.11.2025
घोषणा की तारीख /Date of Pronouncement : 25.11.2025

आदेश /O R D E R

PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER:

This appeal filed by the assessee is directed against the order dated 17.03.2025 passed by the Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi for the assessment year 2020-21.

2. We find that this appeal is filed with a delay of 87 days. The assessee filed an affidavit for condonation of delay stating the reasons.

Upon hearing both the parties and on examination of the said affidavit,

we find the reasons stated by the assessee are bonafide, which really prevented in filing the appeal in time. Thus, the delay is condoned and admitted the appeal for adjudication.

3. The assessee raised 5 grounds of appeal amongst which, the only issue emanates for our consideration as to whether the Id. CIT(A) is justified in dismissing the appeal without adjudicating the grounds on merits by rejecting the condonation petition filed by the assessee

4. We note that the Assessing Officer completed the assessment order under section 144 r.w.s. 144B of the Income Tax Act, 1961 ["Act" in short] by assessing total income of the assessee at ₹.1,26,01,277/- against the returned income at ₹.39,63,380/-, inter alia, making addition of ₹.86,37,897/- towards variation in respect of issue of 60% of receipts treated as other income as per para 4.6(ii) of the assessment order. On appeal, the Id. CIT(A) dismissed the appeal without condoning the delay for the reason that the assessee failed to justify the delay in filing the appeal.

5. The Id. AR Ms. Sonali Khatod, C.A. submits that the assessee was not aware of the assessment proceedings and filed appeal before the Id. CIT(A) immediately after knowing the passing of assessment order and

demand passed under section 144 of the Act. Belated filing of the appeal before the Id. CIT(A) is neither willful nor wanton and the Id. AR prayed that suitable directions may be given to the Id. CIT(A) to condone the delay and adjudicate the issue on merits.

6. The Id. DR Ms. M. Subashri, Addl. CIT supported the order passed by the Id. CIT(A).

7. We have heard both the parties and perused the material available on record. We note that the assessee explained the reasons for the delay in filing the appeal and in para 5.1 of the impugned order, the Id. CIT(A) has reproduced the reasons for the delay stated by the assessee, but, however, rejected the submissions of the assessee and dismissed the appeal by observing at para 5.24 of the impugned order that the application is lacking merit to condone the delay. We have perused the reasons stated by the assessee and reproduced at para 5.1 of the impugned order as well as considering the submissions of the Id. AR, the reasons stated by the assessee for the delay in filing the appeal, are found to be reasonable cause. Accordingly, we direct the Id. CIT(A) to condone the delay and adjudicate the issue on merits after considering the submissions/ evidences as may be furnished by the assessee and

pass order in accordance with law. Thus, the grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced on 25th November, 2025 at Chennai.

Sd/-
(JAGADISH)
ACCOUNTANT MEMBER

Sd/-
(S.S. VISWANETHRA RAVI)
JUDICIAL MEMBER

Chennai, Dated, 25.11.2025

Vm/-

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.