

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

श्री एबी टी. वर्की, न्यायिक सदस्य एवं श्री जगदीश, लेखा सदस्य के समक्ष
BEFORE SHRI ABY T. VARKEY, JUDICIAL MEMBER AND
SHRI JAGADISH, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.2643/Chny/2025
निर्धारण वर्ष /Assessment Year: 2022-23

Jafar Ali Abdullah,
19, Anna Nagar,
Arulananthapuram Palakarai,
Trichy – 620 001.
PAN: AAGPA 7943J

Vs. The Income Tax Officer,
Ward-1(1),
Tiruchirapalli.

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

अपीलार्थी की ओर से/ Appellant by

: Shri Raghav Rajeev Menon, Advocate

प्रत्यर्थी की ओर से /Respondent by

: Shri ARV Sreenivasan, CIT

सुनवाई की तारीख/Date of Hearing

: 20.11.2025

घोषणा की तारीख /Date of Pronouncement

: 28.11.2025

आदेश / ORDER

PER JAGADISH, A.M :

Aforesaid appeal filed by the assessee for Assessment Year (AY) 2022-23 arises out of the order of Learned Commissioner of Income Tax (NFAC), Delhi [hereinafter "CIT(A)"] dated 30.09.2024 in the matter of assessment framed by the Assessing Officer [AO] u/s. 144 r.w.s 144B of the Income-tax Act,1961 (hereinafter "the Act") dated 13.03.2024.

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2. There is a delay of 300 days in filing the appeal by the assessee. The assessee has filed condonation petition/affidavit stating the reasons for delay in filing the appeal. We have considered the petition/affidavit of delay in filing the appeal and satisfied that there was sufficient cause for not filing the appeal within the prescribed time limit. Hence, the delay is hereby condoned.

3. The assessee is an individual, filed his return of income declaring total income of Rs. 5,64,680/-. The case was selected for scrutiny under CASS. The A.O passed assessment order ex-parte, assessing total income of Rs.7,86,04,100/- as notices issued remained un-complied. Aggrieved, the assessee preferred an appeal before the Ld. CIT(A) with a delay of 59 days. However, the Ld. CIT(A) declined to condone the delay and dismissed the appeal as not maintainable.

4. At the outset, the Learned Authorized Representative (Ld. A.R.) submitted that the assessment order was passed *ex-parte* and that the Ld. CIT(A) also not adjudicated the appeal on merits. Therefore, it is prayed that one more opportunity be granted to the assessee to substantiate his case before the A.O.

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5. The Ld. Departmental Representative (DR), on the other hand, has relied on the orders of lower authorities.

6. We have heard the rival submissions, and perused the materials available on record. On perusal of the order of the Ld. CIT(A), it is observed that there was a delay of 59 days in filing the appeal before him. The assessee had explained that the delay was due to owing to bonafide medical ailments. However, the Ld. CIT(A) did not accept the explanation and dismissed the appeal as not maintainable. Having considered the matter, we are of the opinion that there was sufficient cause for not presenting the appeal within the prescribed time. Accordingly, we set aside the impugned order and remit the matter back to the file of the A.O for *denovo* assessment in accordance with law, after affording reasonable opportunity of being heard to the assessee. This shall, however, subject to payment of costs of Rs.25,000/- (Rupees twenty five thousand only). The same shall be paid by the assessee to Tamil Nadu State Legal Services Authority at Hon'ble High Court of Madras within a period of one month from the date of receipt of this order and produce the receipt before the A.O. The assessee is also directed to comply with all the notices issued by the A.O and furnish all relevant details for fresh consideration. In view

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of the above, the appeal filed by the assessee is allowed for statistical purposes only.

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

Order pronounced on 28th day of November, 2025 at Chennai.

Sd/-
(एबी टी. वर्की)
(**ABY. T. Varkey**)

न्यायिक सदस्य / Judicial Member

Sd/-
(जगदीश)
(**Jagadish**)

लेखा सदस्य / Accountant Member

चेन्नई/Chennai, दिनांक/Dated: 28th November, 2025.

EDN, Sr. P.S

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