

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

श्री जॉर्ज जॉर्ज के, उपाध्यक्ष एवं श्री एस.आर.रघुनाथा, लेखा सदस्य के समक्ष
BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT AND
SHRI S.R.RAGHUNATHA, ACCOUNTANT MEMBER

आयकर अपीलसं./ITA No.2479/CHNY/2025

निर्धारण वर्ष / Assessment Year: 2017-18

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| Arumugam Navaneethan, No. 4, Kabiriyel Street, Ariyalur – 621 704. Tamil Nadu. | vs. | ITO, Ward-2, Perambalur. |
| [PAN: AIPPN-8320-B] (अपीलार्थी/Appellant) | | (प्रत्यर्थी/Respondent) |

अपीलार्थी की ओर से/ Appellant by : Mr. T. Ajay Shankar, Advocate
प्रत्यर्थी की ओर से /Respondent by : Ms. Gouthami Manivasagam, JCIT.

सुनवाई की तारीख/Date of Hearing : 18.11.2025

घोषणा की तारीख /Date of Pronouncement : 02.12.2025

आदेश / O R D E R

PER S.R.RAGHUNATHA, AM :

This appeal by the assessee is arising out of the order dated 16.02.2025, passed by the Learned Commissioner of Income Tax (Appeal), NFAC, Addl/JCIT(A), Ranchi (in short "ld.CIT(A)") for the assessment year (A.Y) 2017-18 against the order u/s.143(3) of the Income Tax Act, 1961 (hereinafter the 'Act') passed by the AO dated 31.12.2019.

2. At the outset, we find that there is a delay of 131 days before us in the appeal filed by the assessee, for which the assessee has filed affidavit stating the reasons for

delay, wherein, it is submitted that the assessee was unaware of the order of the Id.CIT(A) uploaded in the Income-Tax e-filing portal due to non-availability of Chartered Accountant for the relevant period and the assessee became aware of the impugned order only on commencement of recovery proceedings by the Income Tax Department on 22.08.2025. Hence, there was a delay in filing the appeal by the assessee. After considering the Affidavit filed by the assessee and also hearing both the parties, we find that there is a reasonable cause for the assessee in not filing appeal on or before the due date prescribed under the law and thus, in the interests of justice, we condone delay in filing of appeals and admit the appeals filed by the assessee for adjudication.

3. Brief facts of the case are that the assessee is an individual and engaged in the coconut trading business and has filed his return of income on 16.05.2017 for AY 2017-18, declaring total income of Rs.3,69,317/-. The case was selected for limited scrutiny assessment under CASS for the reason "Large cash deposits in bank account(s)" made by the assessee u/s.143(3) of the Act. The Assessing Officer issued notice 142(1) on 14.10.2019 to furnish the details. In response to the notice, the assessee furnished reply along with the details of bank account statements and other relevant records. On perusal of the documents submitted by the assessee, the Assessing Officer was not convinced due to the difference between the credits and turnover admitted by the assessee was treated as suppression sale receipt and making an addition of Rs.11,33,828/- (8% of sale turnover of Rs.1,41,72,860/-) to the returned income and concluded the assessment proceedings u/s.143(3) of the Act dated 31.12.2019.

4. Aggrieved by the order of the AO, the assessee preferred an appeal before the Id.CIT(A), Ranchi on 30.01.2020.

5. At the outset, we observed that Id.CIT(A) has provided six opportunities for the assessee to appear for hearings as detailed in paragraph 6 of the Id.CIT(A) order to support the appeal of the assessee. In response to the fourth notice, the assessee submitted reply without complete documentary evidence. Further, the

assessee chose to be silent and did not respond to any of the notices and hence, the Id.CIT(A), Ranchi dismissed the appeal filed by the assessee due to lack of documentary evidence by confirming the order of the AO by passing an order dated 16.02.2025.

6. The Id.AR submitted that the assessee had not regularly checked the income tax portal and his email due to English illiterate and non-availability of Chartered Accountant during the relevant period and hence he was not aware of the notices issued by the Id.CIT(A) and hence he could not submit the complete documentary evidence before the Id.CIT(A). In view of the above, the Id.AR prayed that the Hon'ble Tribunal may be pleased to set aside the order of CIT(A) and remit the issues to the file of Assessing Officer. Further, Id.AR assured the bench that the Id.AR will represent on behalf of the assessee before the first appellant authority completed the appellate proceedings effectively.

7. Per contra, the Id.DR submitted that both the Assessing Officer and the Id.CIT(A) provided sufficient opportunity to appear before them. However, the assessee has been negligent in responding to the statutory notices and hence, prayed for confirming the order of the Id.CIT(A).

8. We have heard the rival parties and perused the material available on record and gone through the orders of the lower authorities. We note that the AO has passed an order by considering the information available with the department and the same has been dismissed by the Id.CIT(A), Ranchi due to lack of documentary evidence before the first appellate authority.

9. In the present facts and circumstances of the case and to meet the ends of justice, we are deeming it fit to provide one more opportunity to the assessee 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.

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

Order pronounced in the open court on 02nd December, 2025 at Chennai.

Sd/-
(जॉर्ज जॉर्ज के)
(GEORGE GEORGE K)
उपाध्यक्ष /**VICE PRESIDENT**

Sd/-
(एस. आर. रघुनाथा)
(S. R. RAGHUNATHA)
लेखा सदस्य/**ACCOUNTANT MEMBER**

चेन्नई Chennai:

दिनांक Dated : 02nd December 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