

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 Nos.2500 to 2505/CHNY/2025

निर्धारण वर्ष / Assessment Years: 2012-13 to 2017-18

<b>M S Thanigaivel,</b> Old No. 5, New No. 13, Jayammal Street, Teynampet, Chennai – 600 018.	vs.	<b>The Income Tax Officer,</b> Non-Corp Ward-10(6), Chennai.
<b>[PAN: ACSPT-8598-A]</b> (अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by : Mr. N. V. Manohar Reddy, C.A. &  
Mr. Y. Sridhar, F.C.A.  
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 : 15.12.2025

**आदेश / O R D E R**

**PER BENCH:**

These six appeals by the assessee are arising out of the orders passed by the Learned Commissioner of Income Tax (Appeal), NFAC, Delhi (in short "Id.CIT(A)") against the order u/s.144 r.w.s 147 of the Income Tax Act, 1961 (hereinafter the 'Act') passed by the Assessing Officer as detailed below:

<b>A.Y.</b>	<b>AO's order u/s.</b>	<b>Date</b>	<b>CIT(A) Order date</b>
2012-13	147 r.w.s.144	18.12.2019	27.08.2024
2013-14	147 r.w.s.144	18.12.2019	27.08.2024
2014-15	147 r.w.s.144	19.12.2019	10.09.2024
2015-16	147 r.w.s.144	18.12.2019	10.09.2024
2016-17	147 r.w.s.144	16.12.2019	10.09.2024
2017-18	147 r.w.s.144	19.12.2019	10.09.2024

2. At the outset, we find that registry has recorded a delay of 284 days before us in all the six appeals filed by the assessee, for which the assessee has filed affidavit stating the reasons for delay, wherein, it is submitted that the assessee was facing various medical issues and further the change of authorised representative, collection of files, documents and details from old auditor took additional time. Hence, there was a delay in filing these appeals 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 these appeals on or before the due date prescribed under the law and thus, in the interests of justice, we condone delay in filing of these appeals and admit the appeals filed by the assessee for adjudication.

3. Brief facts of the case emanating from the records are that the assessee is an individual doing business of real estate in the name and style of M/s.Shakthi Real Estate and film production in the name of M/s.RSSS Pictures. The department found that the assessee had not filed his return of income for these assessment years and having huge transactions in multiple bank accounts in his name as well as the business names and hence issued statutory notices for reopening the assessments. However, assessee did not respond to these notices nor filed the return of income for these assessment years within the time provided. Hence, the Assessing Officer passed an exparte order by making the additions on account of unexplained credits in the bank account, unsecured loans, 90% of the expenditure as unexplained and income from other sources as detailed below:

<b>A.Y.</b>	<b>AO's order u/s.</b>	<b>Date</b>	<b>Additions made in Rs.</b>
2012-13	147 r.w.s.144	18.12.2019	1,03,97,750/-
2013-14	147 r.w.s.144	18.12.2019	51,17,000/-
2014-15	147 r.w.s.144	19.12.2019	79,78,100/-
2015-16	147 r.w.s.144	18.12.2019	6,44,51,512/-
2016-17	147 r.w.s.144	16.12.2019	3,50,36,077/-
2017-18	147 r.w.s.144	19.12.2019	4,94,53,793/-

4. Aggrieved by the orders of the Assessing Officer the assessee preferred an appeal before the Id.CIT(A). The assessee did not respond to the notices issued by the Id.CIT(A) by providing opportunities for hearing except filing letters for seeking

adjournment. Therefore, the Id.CIT(A) passed the orders by confirming the additions made by the Assessing Officer.

5. The Id.AR submitted that the notices issued u/s.148 of the Act dated 26.03.2019 were not uploaded and the same was uploaded only on 17.12.2019. During the assessment proceedings, there was a change in jurisdiction also took place, which also created the ambiguity. Further, the Id.AR stated that only three opportunities were provided to the assessee by the Id.CIT(A), one of which was during the COVID period. Hence, the appeal was not prosecuted before the Id.CIT(A) within the time limit due to unprecedented disruption caused by the COVID-19 pandemic and prayed for one more opportunity to be provided to the assessee to represent his case before the AO in the interest of natural justice, since the orders by the Assessing Officer were passed *ex parte* u/s.144 of the Act. Further, the Id.AR assured the bench that he will undertake to represent on behalf of the assessee before the AO, in case one more opportunity is provided.

6. 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).

7. 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 Assessing Officer has passed an *ex parte* order by considering the information available with the department and the same has been dismissed by the Id.CIT(A), NFAC, Delhi 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 the COVID period. We note that the AO has passed an order by making the additions as shown in the Table supra 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. Since the assessee has failed to participate both before the Assessing Officer as well as the

appellate authority, we levy the cost of Rs.5,000/- for each appeal (total cost of six appeals – Rs.30,000/-) to be paid to State Legal Aid Authority, Hon'ble High Court of Madras and produce proof of payment of cost to the Registry within 30 days from the date of receipt of this order.

8. 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 for the assessee. Therefore, we set aside the order of Id.CIT(A) and remit the matter back to the file of AO and direct the AO to de novo frame the assessment order in accordance to law, after providing reasonable opportunity to the assessee. Needless to say, the assessee to be diligent and file written submissions and relevant documents if advised so.

9. In the result, all the six appeals filed by the assessee are allowed for statistical purposes.

Order pronounced in the open court on 15<sup>th</sup> 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 : 15<sup>th</sup> 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