

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई
**IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH, CHENNAI**

श्री जॉर्ज जॉर्ज के, उपाध्यक्ष एवं श्री इंटूरी रामा राव, लेखा सदस्य के समक्ष
**BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT AND
SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.: 2962/CHNY/2025

निर्धारण वर्ष/Assessment Year: 2019-20

**M/s. S 838 N Maniyakkaranur
Primary Agricultural Co-op.
Credit Society,**

D No.88, Periyavadagampatti B.O.,
Salem – 636 354.

The Income Tax Officer,
Vs. Ward 1(6),
Salem

PAN: AAEAS 9865L

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by

: Shri T. Vasudevan, Advocate

प्रत्यर्थी की ओर से/Respondent by

: Shri Bipin.C.N, CIT

सुनवाई की तारीख/Date of Hearing

: 16.12.2025

घोषणा की तारीख/Date of Pronouncement

: 16.12.2025

आदेश/ ORDER

PER GEORGE GEORGE K, VICE PRESIDENT:

This appeal filed by the assessee is directed against the order of the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi, dated 08.10.2025 passed under section 250 of the Income Tax Act, 1961 (hereinafter called 'the Act'). The relevant Assessment Year is 2019-20.

2. At the very outset, we notice that First Appellate Authority (FAA) had dismissed the appeal of the assessee *in limine* without adjudicating on

merits. The FAA held that there is a delay of 45 days in filing the appeal before him and there is no reasonable cause for condoning the same.

3. On perusing the order of FAA, we noted that the assessee had filed application for condonation of delay before the FAA stating the reason that the order of the AO was received on 20.03.2024 and the secretary of the assessee society was sick and underwent a surgical procedure and was at rest till 25.05.2024. After 25.05.2024 only, the secretary could meet the chartered accountant and subsequently, appeal was filed before the FAA with a delay of 45 days. The assessee society has also produced a medical certificate in support of the above submission. In our view, the reason cited by assessee in its petition before FAA seems quite reasonable and hence, we condone the delay in filing the appeal before FAA and also direct him to admit the issue on merits. Accordingly, we set aside the order of FAA and remit the matter back to his file for adjudicating the issue on merits. It is ordered accordingly.

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

Order pronounced in the open court on 16th December, 2025 at Chennai.

Sd/-

(इंटूरी रामा राव)

(INTURI RAMA RAO)

लेखा सदस्य/ACCOUNTANT MEMBER

Sd/-

(जॉर्ज जॉर्ज के)

(GEORGE GEORGE K)

उपाध्यक्ष /VICE PRESIDENT

चेन्नई/Chennai,

दिनांक/Dated, the 16th December, 2025

RSR

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त /CIT, Salem
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF.