

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.: 2832/CHNY/2025

निर्धारण वर्ष/Assessment Year: 2019-20

Smt. Kalavathy Nagarajan,
33, T Agraharam,
Tiruvarur H.O.,
Vijayapuram,
Tiruvarur – 610 001.

**The Assistant Commissioner
of Income Tax,**
Vs. Circle 2(1),
Trichy.

PAN: AKTPK 3586A

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Shri J. Saravanan, Advocate
प्रत्यर्थी की ओर से/Respondent by : Ms. R. Anitha, Addl.CIT

सुनवाई की तारीख/Date of Hearing : 18.12.2025
घोषणा की तारीख/Date of Pronouncement : 18.12.2025

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 13.09.2025 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 261 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 not filed application for condonation of delay before the FAA along with the appeal but in Form 35 stated the reasons for seeking condonation of delay. The FAA had issued various notices and letters asking the assessee to furnish the reasons for condonation of delay with supporting evidences. The assessee had filed a letter stating the reasons for delay along with evidences. The reasons stated by the assessee was that (i) despite providing the required documents to her consultant for filing of appeal, he failed to file the appeal within the prescribed time and (ii) due to her health issues. The assessee has submitted medical report in support of her claim. However, the FAA dismissed the appeal of the assessee stating that the assessee has not furnished any details with regard to the conduct of her authorized representative resulting in delay in filing the appeal and regarding her health issues, the FAA stated that medical reports do not support the claim of the assessee since it was taken much prior to the assessment proceedings and therefore not relevant. Accordingly, the FAA held that there is no sufficient cause for condoning the inordinate delay of 261 days and dismissed the appeal of the assessee.

3. The Ld.AR before us submitted that the assessee was suffering from continuous health issues during the relevant period. The assessee has submitted the medical report along with the condonation petition before the FAA, which was rejected by the FAA stating that the reports are much prior to the assessment proceedings. The Ld.AR stated that the assessee submitted the medical reports during the period 27.07.2019 to 10.01.2024 to establish her damaged health conditions which continue till date, with occasional recovery and setback. The Ld.AR further submitted that due to assessee's health issues, the assessee partially responded to the notices issued by the AO and however to the final show-cause notice issued proposing the additions, the assessee omitted to file her reply. Therefore, the Ld.AR prayed for one last opportunity to represent the assessee's case before the AO, to file all the details.

4. The Ld.DR supported the order of the FAA.

5. We have heard rival submissions and perused the material available on record. The Ld.AR submitted that the medical reports furnished by the assessee is to establish her damaged health conditions, which is continuous, with occasional recovery and setback. We are of 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. The Ld.AR submitted that the assessee had

failed to file her reply to the final show-cause notice issued by the AO proposing addition. We strongly deprecate the nonchalant attitude of the assessee in not responding to the notices. However, in the interest of justice and fair play, we of the view that the matter ought to be restored to the files of the AO. Accordingly, the matter is remitted to the files of the AO for fresh adjudication. The AO shall afford reasonable opportunity of hearing to the assessee. The assessee is directed to furnish the required details and co-operate with the Revenue and shall not seek unnecessary adjournment. It is ordered accordingly

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

Order pronounced in the open court on 18th 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 18th December, 2025

RSR

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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