

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

श्री यस यस विश्वनेत्र रवि, न्यायिक सदस्य एवं सुश्री पद्मावति यस, लेखक सदस्य के समक्ष
BEFORE SHRI SS VISWANETHRA RAVI, JUDICIAL MEMBER AND
MS. PADMAVATHY.S, ACCOUNTANT MEMBER

आयकर अपील सं./ITA Nos.2750, 2751, 2752 & 2753/Chny/2025
निर्धारण वर्ष /Assessment Years: 2013-14, 2014-15 & 2016-17

Tamil Nadu State Apex Fisheries Co-
operative Federation Ltd.,
Integrated Office Complex for Animal
Husbandry & Fisheries Dept,
4th Floor, No.571, Anna Salai,
Nandanam, Chennai – 600 035.
PAN: AAFT 7946C

The Income Tax Officer,
Vs. Non Corporate Ward-19(1),
Chennai.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by
प्रत्यर्थी की ओर से /Respondent by

: Mr. M. Ravi Kumar, Advocate
: Ms. Latchana, JCIT

सुनवाई की तारीख/Date of Hearing

: 18.12.2025

घोषणकी तारीख /Date of Pronouncement

: 07.01.2026

आदेश / ORDER

PER PADMAVATHY.S, A.M.:

These appeals by the assesseees are against separate orders of the Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre (NFAC), Delhi, (in short "CIT(A)") passed u/s. 250 of the Income Tax Act, 1961 (in short "the Act") dated 28.03.2025 for Assessment Year (AY) 2013-14, 2014-15 & 2016-17 against the order of the A.O passed u/s. 147 of the Act and dated 07.02.2025 for A.Y 2014-15 against the order of the A.O u/s. 271(1)(c) of the Act. The commons issue in all the appeals filed by the

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assessee is against the order of CIT(A) dismissing the appeals in *limine* without condoning the delay. For the purpose of adjudication, we will first consider the appeal filed for A.Y 2013-14.

2. The assessee is a statutory federation established under the Tamil Nadu Co-operative Societies Act, 1983. The assessee acts as the Apex body for fishermen cooperatives across the State. The A.O noticed that the assessee has deposited cash to the tune of Rs. 23,10,06,724/- in the bank account during the year under consideration and since the assessee did not file the return of income the A.O. reopened the assessment by issue of notice u/s. 148 of the Act. The assessee submitted before the A.O that the assessee has inadvertently applied for PAN under the status of firm and was allotted the PAN: AAFT 7946C and upon deducting the mistake the assessee filed fresh application for PAN under the correct status of AOP/Cooperative Society and was allotted the PAN: AAGAT 7588M. The assessee further submitted that the reopening is done by the A.O under the PAN: AAFT 7946C, which is not the correct PAN of the assessee and that the assessee has been regularly filing return using the other correct PAN number. The assessee also submitted a detailed note explaining the activities of the assessee and the copies of the bank statement, auditor's report explaining the source for cash deposit. The A.O did not accept the submissions of the assessee and treated the cash deposit as unexplained money u/s. 69A of the Act. Aggrieved, the assessee filed further appeal before the CIT(A).

3. There was a delay in filing the appeal before the CIT(A) and the CIT(A) called on the assessee to furnish the application for condonation of delay explaining the cause for the delay in filing the appeal. Since, the assessee did not file the condonation petition or further details, the CIT(A)

dismissed the appeal in limine without condoning the delay. The assessee is in appeal before the Tribunal against the order of CIT(A).

4. There is a delay of 128 days in filing the appeal before the Tribunal and the assessee filed a petition for condoning the delay. Having heard both the parties and perused the material on record, we are of the view that there is a reasonable and sufficient cause for the delay in filing the appeal before the Tribunal. Therefore following the Hon'ble Supreme Court decision in the case of *Collector, Land Acquisition Vs. MST.Katiji & Ors., (167 ITR 471) (SC)*, we condone the delay of 128 days in filing the appeal and admit the appeal for adjudication.

5. We have heard the parties, perused the material available on record. Though the assessee has raised various grounds contending the impugned addition during the course of hearing the Ld. AR prayed that one more opportunity may be given to the assessee to appear and represent the case before the CIT(A). From the perusal of the order of assessment, we notice that the assessee before the A.O. made submission that the reassessment proceedings has been initiated under the wrong PAN which is inadvertently obtained by the assessee in the status of "Firm". We further notice that this fact is substantiated by the status of the assessee being mentioned as "Firm" in the assessment order. We further notice that the assessee without prejudice has submitted a detailed note with regard to the operations of the assessee along with the documentary evidence explaining the source. We also notice that the A.O did not consider the submissions of the assessee with regard to the wrong PAN and also the various evidences submitted explaining the source. Before the CIT(A), we notice that there has been a delay in filing the

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appeal and the assessee had not submitted petition for condonation. The Ld. AR submitted that since the reassessment proceedings was carried on under the wrong PAN, the assessee did not come to know a completion of assessment and hence there was a delay in filing the appeal. The Id. AR also submitted that the assessee has been filing returns regularly under the correct PAN and that the assessee was submitting details before the revenue authorities as and when called for. Considering the facts and circumstances unique to assessee's case, we are inclined to give one more opportunity to the assessee to represent the case properly before the CIT(A). Accordingly, we remit the appeal back to the CIT(A) with a direction to consider the delay in filing the appeal based on the condonation petition to be filed by the assessee and if the delay is condoned to consider the submissions of the assessee with regard to wrong PAN along with the merits of the impugned additions in accordance with law. The assessee is directed to file a petition for condonation of delay before the CIT(A) explaining the reasonable cause for the delay and cooperative with appellate proceedings. The assessee is further directed to file any other details /evidences as may be called for by the CIT(A). It is ordered accordingly.

6. We notice from the perusal of records that the facts in appeal for A.Ys 2014-15 & 2016-17 are identical, wherein the CIT(A) has dismissed the appeal in *limine* for the reason that the assessee did not file a petition for condonation. Therefore, we are remitting the appeals for A.Y 2014-15 & 2016-17 back to the CIT(A) with a similar direction.

7. The A.O has levied penalty u/s. 271(1)(c) of the Act for A.Y 2014-15. Since, we have remitted the quantum appeal back to the CIT(A), the penalty

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appeal which is consequential is also remitted back to the CIT(A) to be decided afresh along with quantum appeal.

8. In the result, all the appeals of the assessee are allowed for statistical purposes.

Order pronounced on 07th day of January, 2026 at Chennai.

Sd/-
(यस यस विश्वनेत्र रवि)
(SS Viswanethra Ravi)

न्यायिक सदस्य / Judicial Member

Sd/-
(पद्मव्रति यस)
(Padmavathy.S)

लेखा सदस्य / Accountant Member

चेन्नई/Chennai, दिनांक/Dated: 07th January, 2026.

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