

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

माननीय श्री मनु कुमार गिरि, न्यायिक सदस्य एवं एस. आर. रघुनाथा, लेखा सदस्य के समक्ष
BEFORE HON'BLE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER AND
SHRI S.R. RAGHUNATHA, ACCOUNTANT MEMBER

आयकर अपील सं./ ITA No.2228/Chny/2024

निर्धारण वर्ष /Assessment Year: 2011-12

Tanjore Chandrakantam The Deputy Commissioner of
Balakrishnan Ravi, Vs. Income Tax,
No.14, Malligai Salai, 2nd Street, Circle-1,
Annamalai Nagar, Trichy,
Tamil Nadu – 620 018.
Trichy.
[PAN: AEWPR5028K]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

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

: Mr.S.Sridhar, Advocate
: Mr.C.Sivakumar, Addl.CIT

**सुनवाई की तारीख/Date of Hearing
घोषणा की तारीख /Date of Pronouncement**

: 08.01.2026
: 12.01.2026

आदेश / ORDER

PER MANU KUMAR GIRI (Judicial Member):

The captioned appeal filed by the assessee is directed against order of the Ld. Commissioner of Income Tax, Trichy ['CIT(A)' in short] dated 05.05.2020 for Assessment Year 2011-12.

2. The registry has noted that there is a delay of 1510 days in filing the present appeal. The Ld.A.R for the assessee contended that the period from 15.03.2020 to 29.05.2022 would be covered by Covid-19



exclusion period as per the decision of the Hon'ble Supreme Court. Since the impugned order dated 05.05.2020 was received during the said Covid-19 pandemic, therefore he prayed for condoning the delay. From June, 2022, the assessee was suffering from ill health with old age ailments and was not able to carry on daily activities and failed to coordinate with the C.A regarding the status of the appeal. He further submitted that only upon receiving the information from the department for the recovery of the tax demand during the first week of August, 2024, the assessee consulted the tax consultant and filed the present appeal, which caused the delay in filing the present appeal. Ld. Counsel further contended that the delay in filing the appeal is not attributable to the assessee, hence, he prayed for condonation of delay. The assessee also filed affidavit in this regard.

3. The Ld.Sr.DR for the revenue strongly objected to the petition filed by the assessee for condonation of delay.

4. We heard the rival submissions and perused the material available on records. We find that the reasons given by the assessee for delay in filing the appeal is neither willful nor deliberate but due to circumstances beyond the control of the assessee. We also find that the effective delay is 830 days due to reasons beyond the control of



the assessee. So, in the light of entire reasons given, we condone the delay in filing the appeal and admit the same for adjudication.

5. On merits, we find that the Ld.AO although passed the order u/s 143(3) r.w.s. 147 dated 30.12.2018, however, final opportunity letter for hearing was issued to the assessee only on 30.11.2018 requesting the assessee to submit the details called for. The assessee filed return of income for Assessment Year 2011-12 in response to notice u/s.148 on 21.12.2018 and pursuant to that notice u/s 143(2) was issued on 21.12.2018 and notice u/s 142(1) was issued on 26.12.2018.

6. The Ld.A.R for the assessee did appear on 28.12.2018 and soon immediately after that, this assessment order was passed on 30.12.2018. Therefore, we find that there was no effective hearing or opportunity was given to the assessee to prosecute the case in an efficient manner. Further, we find that even before the Ld.CIT(A), the impugned order is virtually passed ex-parte. Hence, in the light of above factual matrix, we set aside this appeal to the file of AO for denovo assessment subject to payment of cost of Rs.40,000/- by the assessee to the 'Tamil Nadu State Legal Services Authority' at Hon'ble High Court of Madras preferably within 30 days of the receipt of this order. Needless to say, that the Ld.AO will grant proper opportunity to the assessee to prosecute his case diligently. Assessee also



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:- 4 :-

directed to prosecute and substantiate his case before the Ld.AO diligently.

7. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced on 12th day of January, 2026 at Chennai.

Sd/-

(एस. आर. रघुनाथा)
(S.R. Raghunatha)

लेखा सदस्य /Accountant Member

चेन्नई/Chennai, दिनांक/Dated: 12th January, 2026.

KB/-

Sd/-

(मनु कुमार गिरि)
(Manu Kumar Giri)

न्यायिक सदस्य / Judicial Member

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 फार्फल/GF