

आयकर अपीलिय अधिकरण, 'बी' न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH: CHENNAI

सुश्री पद्मावती एस, लेखा सदस्य के समक्ष
श्री मनु कुमार गिरि, न्यायिक सदस्य एवं

BEFORE MS. PADMAVATHY S, ACCOUNTANT MEMBER AND
SHRI MANU KUMAR GIRI, JUDICIAL MEMBER

आयकर अपील सं./ITA No 3363/Chny/2025
निर्धारण वर्ष/Assessment Year: 2017-18

KARUPPANNA GOUNDER PARAMASIVAM 115, BHAVANI ROAD, VEERAPPANCHATRAM SO, EROD, TAMIL NADU-638004	v.	DCIT, CIRLE 1, ERODE NO. RII, NALLAPPA STREET, PERIYAR NAGAR, ERODE, TAMIL NADU-638001
[PAN: ADIPP 1483 D]		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)
अपीलार्थी की ओर से/ Assessee by	:	MR. S. Senthil Kumar, Adv
प्रत्यर्थी की ओर से /Respondent by	:	Ms. Gouthami Manivasagam, Addl. CIT
सुनवाई की तारीख/Date of Hearing	:	21.01.2026
घोषणा की तारीख /Date of Pronouncement	:	27.01.2026

आदेश / ORDER

PER MANU KUMAR GIRI, JM:

This captioned Appeal filed by the Assessee is directed against the orders of the Ld. Commissioner of Income Tax (Appeals), NFAC, Delhi, [CIT(A)] dated 13.10.2025 for Assessment Year 2017-18.



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2. **Brief Facts of the case:** The Assessee is an Individual who filed the return of income for the AY 2017-18 on 10.03.2018 after declaring a total income of Rs. NIL. During the year, the Assessee had declared income from Profit and Gains from business and profession and income from other sources.

3. The Assessment Order has been passed u/s.143(3) dated 23.12.2019 making an addition of Rs.92,36,863.00/- u/s 69(A) being unexplained money.

4. The Learned AR for the Assessee has challenged the Assessment Order before the CIT(A). The Learned CIT(A) vide its order dated 13.10.2025 dismissed the appeal of the Assessee in limine on account of delay of 9 days in filing the appeal. Now, the Assessee preferred an appeal before this Tribunal.

5. The Learned AR for the Assessee pleaded before the Learned CIT(A) that Tax Consultant was pre-occupied which caused the delay in filing the appeal. The assessee is also senior citizen aged 77 yrs.

6. Per contra, Learned DR for the Revenue, supported the order of the Learned CIT(A) and pleaded for the dismissal of the Appeal.



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7. We have heard the rival submissions and gone through the orders of the Id.CIT(A) and AO. We are of the considered opinion that in the interest of justice, the Assessee should be given last opportunity to appear and file the relevant evidence/documents before the Ld. CIT(A) to substantiate the addition of cash deposit and issue of section 14A disallowance.

8. Accordingly, the impugned order is set aside and the appeal is restored back to the file of the Ld.CIT(A) for hearing an appeal afresh on merits. Needless to say, the Id.CIT(A) while proceeding with the appeal hearing afresh would grant proper opportunity of hearing to the assessee. The Id.AR also assured the bench that the assessee will diligently appear and participate in the appellate proceedings.

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

Order pronounced on the 27th day of December, 2025, in Chennai.

Sd/-

(पद्मावती एस)

(PADMAVATHY S)

लेखा सदस्य/**ACCOUNTANT MEMBER**

Sd/-

(मनु कुमार गिरि)

(MANU KUMAR GIRI)

न्यायिक सदस्य/**JUDICIAL MEMBER**



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चेन्नई/Chennai,

दिनांक/Dated: 27 JANUARY, 2026.

SNDP, Sr. PS

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT, Chennai / Madurai / Salem / Coimbatore.
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF