

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

श्री जॉर्ज जॉर्ज के, उपाध्यक्ष एवं श्री एस.आर.रघुनाथा, लेखा सदस्य के समक्ष
**BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT AND
SHRI S.R. RAGHUNATHA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.: 3126/CHNY/2025
निर्धारण वर्ष/Assessment Year: 2017-18

S A L and Company,
No.4/798, Kurunchi Street,
Thasildar Nagar,
Anna Nagar,
Madurai – 625 020

The Income Tax Officer,
Vs. Non-Corporate Circle 1,
Madurai

PAN: ABMFS 7293N

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by

: Shri Y. Sridhar, F.C.A

प्रत्यर्थी की ओर से/Respondent by

: Shri N. Rajakumar, Addl.CIT

सुनवाई की तारीख/Date of Hearing

: 29.01.2026

घोषणा की तारीख/Date of Pronouncement

: 30.01.2026

आदेश/ ORDER

PER GEORGE GEORGE K, VICE PRESIDENT:

This appeal filed by the assessee is directed against the order of Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi dated 10.10.2023 passed under section 250 of the Income Tax Act, 1961 (hereinafter called 'the Act'). The relevant Assessment Year is 2017-18.

2. There is a delay of 674 days in filing this appeal before the Tribunal. The assessee has filed an affidavit along with petition for condonation of delay stating therein the reasons for belated filing of this appeal. The reasons stated in the affidavit are that the managing partner of the assessee firm is a senior citizen and was not conversant with the procedural requirements for filing the appeal before the Tribunal. It is further explained that the email ID of the erstwhile auditor continued to remain registered on the Income-tax e-filing portal and, therefore, all statutory communications including the impugned appellate order were sent to the said email ID. Due to the failure of the former auditor to intimate the assessee about the receipt of such communications, the assessee remained unaware of the passing of the impugned order and the consequential limitation period. The assessee came to know of the order only at a later stage during an internal review, whereupon immediate steps were taken to engage a Chartered Accountant and file the appeal without further delay. On perusal of the reasons stated in the affidavit, we are of the view that no laches can be attributed to the assessee as there is sufficient cause for belated filing of this appeal. Hence, we condone the delay and proceed to dispose off the appeal on merits.

3. At the very outset, we notice that the order passed by the First Appellate Authority (FAA) is ex-parte, since there was no compliance from the assessee to two notices issued from the office of the First Appellate Authority.

4. The Ld.AR for the assessee submitted that while filing appeal before the FAA, the assessee has given the email id belonging to one of its employees, who had left his employment from the office. Hence, the notices issued by the FAA could not be complied by the assessee. Therefore, the assessee could not represent its case before the FAA during the appellate proceedings. Hence, it was prayed in the interest of justice and equity, the issue may be restored to the files of the FAA as a last opportunity for proper representation of his case.

5. The Ld.DR submitted that adequate opportunities were provided from the offices of the FAA and there is no violation of principles of natural justice. Therefore, it was prayed the appeal of the assessee may be dismissed.

6. We have heard rival submissions and perused the materials on record. The proceeding before the FAA was ex-parte, since the assessee did not respond to the notices issued. The Ld.AR submitted the notices were sent to an email ID of assessee's employee, who had

left the office and hence, assessee could not comply with the proceedings before the FAA. We strongly deprecate the nonchalant attitude of the assessee in not responding to the notices issued from the office of the FAA. However, in the interest of justice and fair play, we are of the view that the matter ought to be restored to the files of the FAA as a last opportunity. Accordingly, the matter is remitted to the files of the FAA for fresh adjudication. The FAA shall afford reasonable opportunity of hearing to the assessee. The assessee is directed to co-operate with the Revenue and shall not seek unnecessary adjournment. It is ordered accordingly.

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

Order pronounced in the open court on 30th January, 2026 at Chennai.

Sd/-

(एस.आर. रघुनाथा)

(S.R. RAGHUNATHA)

लेखा सदस्य/ACCOUNTANT MEMBER

Sd/-

(जॉर्ज जॉर्ज के)

(GEORGE GEORGE K)

उपाध्यक्ष /VICE PRESIDENT

चेन्नई/Chennai,

दिनांक/Dated, the 30th January, 2026

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.