

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

सुश्री पदमावती यस, लेखक सदस्य एवं श्री मनु कुमार गिरि, न्यायिक सदस्य के समक्ष  
BEFORE MS. PADMAVATHY.S, ACCOUNTANT MEMBER AND  
SHRI MANU KUMAR GIRI, JUDICIAL MEMBER

आयकर अपील सं./ITA Nos.3346 & 3347/Chny/2025  
निर्धारण वर्ष /Assessment Years: 2012-13

Subramaniam Suresh,  
Pavadithottam, Manianoor,  
Paramathi Velur,  
Namakkal – 637 201.  
PAN: BXTPS 8618F

The Income Tax Officer,  
Vs. Ward-1(6),  
Salem.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

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

: Mr. T.S.Lakshmi Venkatraman, FCA  
: Ms. Gouthami Manivasagam, Addl. CIT

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

: 21.01.2026  
: 28.01.2026

**आदेश / ORDER**

**PER PADMAVATHY.S, A.M:**

These appeals by the assessee 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") for Assessment Year (AY) 2012-13 dated 30.01.2025 against the order u/s.143(3) passed by the Assessing Officer (AO) and dated 14.10.2025 against the penalty order u/s.271(1)(c) passed by the AO.

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2. The assessee is an individual and did not file the return of income. The A.O received information that the assessee has cash deposits in bank amounting to Rs. 23,73,700/- during the year under consideration. Therefore, the A.O reopened the assessment by issuing notice u/s. 148 of the Act on 28.03.2019. The A.O completed the assessment u/s. 147 of the Act r.w.s 144 of the Act assessing the income at Rs. 23,73,700/-. Aggrieved, the assessee filed further appeal before the CIT(A). There was a delay of 880 days in filing the appeal before the CIT(A) and the assessee did not respond to the notices issued by the CIT(A). Therefore the CIT(A) dismissed the appeal in *limine* without condoning the delay. The assessee is in appeal before the Tribunal against the order of the CIT(A).

3. There is a delay of 599 days in filing the appeal before the Tribunal. The Ld. Authorized Representative (AR) of the assessee submitted that the assessee is an agriculturist and an illiterate not well versed with use of computers and electronic mode. The Ld. AR further submitted that due to lack of technical knowledge, the assessee was not able to access emails on income tax portals and hence did not respond to the notices of the lower authorities. The Ld. AR also submitted that the assessee was completely dependent on the tax consultant and due to tax consultant's negligence the assessee did not know the status of assessment as well as the appellate proceedings. The assessee also filed an affidavit explaining the reasons for delay in filing the appeal before the CIT(A) as well as before the Tribunal. The assessee in the affidavit has stated that he has a health condition due which is unable to move out of the house for prolonged period of time (last 6 years). The assessee also submitted the medical records in this regard along with the affidavit. The assessee has pleaded that due to his health he was

solely dependent on the tax consultant who did not handle the tax proceedings properly. The assessee has also stated that when the AO personally visited informed about the pending tax arrears, the assessee came to know of the tax proceedings as the appellate order being passed. The assessee further states that a new tax consultant is appointed on whose advice the present appeals are filed.

4. 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 599 days in filing the appeal and admit the appeal for adjudication.

5. On perusal of the records, we notice that the most of delay in filing the appeal before the CIT(A) was during the Covid period and considering the submissions made by the assessee in the affidavit, we are convinced that there is a reasonable cause for the delay in filing the appeal before the CIT(A) also. Taking into account the facts and circumstances peculiar to the present 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) for a *denovo* consideration of the impugned issues and decide the same on merit in accordance with law. The assessee is directed to file the necessary details as may be called for by the CIT(A) and cooperate with the appellate proceedings without seeking unnecessary adjournments. It is ordered accordingly.

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6. Further, we also levy a cost of Rs.10,000/- (Ten thousand only) in the appeal since considerable time and efforts have been spent by the Exchequer and for the reason that the assessee being delinquent before the lower authorities. The same shall be paid by the assessee to Tamil Nadu State Legal Services Authority at Hon'ble High Court of Madras within a period of one month from the date of receipt of this order and produce the receipt before the CIT(A).

7. The AO initiated the penalty proceedings and passed the order u/s.271(1)(c) on 23.02.2022 levying a penalty of Rs.5,81,033/-. The CIT(A) dismissed the appeal *ex-parte* since the assessee did not appear before the CIT(A). The assessee being aggrieved filed an appeal before the Tribunal within the stipulated time for filing the appeal. Considering that we have remitted the quantum appeal back to CIT(A) for a fresh consideration on merits, the penalty u/s.271(1)(c) which is consequential cannot be sustained. The appeal of the assessee against the levy of penalty therefore deserves to be allowed.

8. In result, the appeal of the assessee in ITA 3346/Chny/2025 is allowed for statistical purposes and the appeal in ITA 3347/Chny/2025 is allowed.

*Order pronounced on 28<sup>th</sup> day of January, 2026 at Chennai.*

Sd/-  
(मनु कुमर गिरि)  
(Manu Kumar Giri)

न्यायिक सदस्य / Judicial Member

Sd/-  
(पदमवती यस)  
(Padmavathy.S)

लेखा सदस्य /Accountant Member

चेन्नई/Chennai, दिनांक/Dated: 28<sup>th</sup> January, 2026.

EDN, Sr. P.S

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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