

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

श्री जॉर्ज जॉर्ज के, उपाध्यक्ष, एवं सुश्री पद्मवती यस, लेखासदस्य के समक्ष  
BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT AND  
MS. PADMAVATHY.S, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.3122/Chny/2025  
निर्धारण वर्ष /Assessment Year: 2018-19

Anguraj Gajandhiran,  
11/6, Chinnamariamman Koil Street,  
Kitchipalayam,  
Salem – 636 015.  
PAN: AJUPG 8104C

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 Venkataraman, FCA  
: Ms. R. Kavitha, Addl. CIT

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

: 20.01.2026  
: 28.01.2026

**आदेश / O R D E R**

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

This appeal by the assessee is against the order 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 16.08.2024 for Assessment Year (AY) 2018-19.

2. The assessee is an individual and did not file the return of income for A.Y 2018-19. The A.O received information that the assessee during the year under consideration has deposited cash to the tune of Rs.3,06,51,790/- and has

made cash withdrawals to the tune of Rs.1,86,00,000/-. Since, the assessee did not respond to the notices issued u/s. 148 of the Act, the A.O concluded the assessment by making an addition u/s. 69A of the Act towards the entire receipts of Rs.3,06,51,790/-. Aggrieved, the assessee preferred an appeal before the CIT(A).

3. There was a delay of 58 days in filing the appeal before the CIT(A). The assessee submitted before the CIT(A) that he was advised by the tax Consultant initially to file an application u/s. 264 of the Act instead of filing of appeal. The assessee further submitted that when another Consultant was consulted the assessee advised to file an appeal before the CIT(A) and hence the delay. The CIT(A) did not accept the submissions of the assessee and did not condone the delay. Further, the assessee did not respond to various other notices issued by the CIT(A) to file supporting evidences for the reasons for delay in filing the appeal. Accordingly, the CIT(A) dismissed the appeal in *limine* without condoning the delay. Aggrieved, the assessee is in appeal before the Tribunal against the order of the CIT(A).

4. There is a delay of 384 days in filing the appeal before the Tribunal. In the petition for condonation, the assessee has stated that the assessee was not aware of the appeal being dismissed by the CIT(A) and was not properly advised by the C.A who was taking care of the income tax matters. The assessee further stated that due to prolonged ill-health of assessee's wife, he could not devote time and has left the entire income tax related matters to the C.A. The assessee has also stated that only when the assessee's bank accounts were frozen by the Income-tax Dept., the assessee came to know about the appeal being dismissed by the CIT(A) and immediately preferred appeal

before the Tribunal. Accordingly, the assessee submitted that the delay in filing the appeal was not wilful and due to reason beyond the control of the assessee.

5. 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 384 days in filing the appeal and admit the appeal for adjudication.

6. We have heard the parties, and perused the material available on record. We notice that the CIT(A) dismissed the appeal in *limine* without considering the reasons submitted by the assessee stating that he was not properly advised by the counsel. We also notice that the assessee has not responded to the notices issued by the CIT(A) and has not properly represented the case both for condonation and on merits. Considering the facts peculiar to the assessee's case, we are of the considered view that the appeal needs to be sent back to the CIT(A) for a fresh consideration of the delay in filing the appeal before him. The CIT(A) is further directed if the delay is condoned, to consider the grounds of the assessee on legal issue pertaining to jurisdiction of the jurisdictional assessing officer (JAO) who issued the notice u/s.148 instead of faceless assessing officer (FAO) after CBDT Notification dated 29.03.2022. The assessee is directed to substantiate the reasons for delay filing the appeal before the CIT(A) and represent the case without seeking unnecessary adjournments. It is ordered accordingly

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

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

Sd/-  
(जॉर्ज जॉर्ज के)  
(George George K)  
उपअध्यक्ष / Vice President

Sd/-  
(पदमवती यस)  
(Padmavathy.S)  
लेखा सदस्य / Accountant Member

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