

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 No.3317/Chny/2025
निर्धारण वर्ष /Assessment Year: 2020-21

Vakhithasafanna,
327/G3, 4th Street,
Kandaswamy Nagar,
Palavakkam,
Chennai – 600 041.
PAN: AVL PV 6620M

The Income Tax Officer,
Vs. Non Corporate Ward-15(1),
Chennai.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Assessee by : Mr. M.Karunakaran, Advocate
प्रत्यर्थी की ओर से /Revenue by : Ms. Gouthami Manivasagam, Addl. CIT
सुनवाई की तारीख/Date of Hearing : 20.01.2026
घोषणा की तारीख /Date of Pronouncement : 29.01.2026

आदेश / ORDER

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 07.11.2025 for Assessment Year (AY) 2020-21.

2. The assessee is an individual carrying on business of broadcasting services. The assessee did not file the return of income for A.Y 2020-21. The A.O received information that the assessee has received contract payments of

Rs. 40 lakhs, interest income of Rs. 3,87,352/- and has made time deposit of Rs. 1 Cr. during the year under consideration. Accordingly, the AO reopened the assessment. The A.O concluded the assessment u/s. 147 of the Act after making an addition of Rs. 50 Lakhs u/s. 69 of the Act. The assessee being aggrieved filed further appeal before the CIT(A).

3. There was a delay of 127 days in filing the appeal before the CIT(A). The CIT(A) did not accept the submissions of the assessee explaining the reasons for delay in filing the appeal and accordingly dismissed the appeal in *limine* without condoning the delay. Aggrieved, the assessee is in appeal before the Tribunal.

4. We have heard the parties, and perused the material available on record. The Ld. Authorized Representative (AR) of the assessee submitted that the assessee is not conversant with computer operations and due to her mother's ill-health she was not aware of the reassessment proceedings being concluded. The Ld. AR further submitted that the assessee came to know only when the A.O contacted the assessee for tax payment and when penalty notices were received. The Ld. AR submitted that the assessee filed the appeal before the CIT(A) immediately on advice of the auditor and therefore, the delay was beyond the control of the assessee and not a wilful or deliberate delay. Considering the facts and circumstances unique to the present case, we are of the considered view that there is a reasonable cause for the delay in filing the appeal before the CIT(A) and therefore, we direct the CIT(A) to condone the delay. From the perusal of the order of the A.O, we notice that the A.O has made the addition on the ground that the assessee has not responded to the notices calling for documentary evidences explaining the source for cash withdrawals. Since, the lower authorities have made the

:- 3 -:

additions without going into the merits, we remit the appeal back to the AO for consideration on merits by calling for relevant details in order to decide the issue in accordance with law. The assessee is directed to file necessary details as may be called for and cooperate with assessment proceedings. It is ordered accordingly.

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

Order pronounced on 29th 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: 29th 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