

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

श्री जॉर्ज जॉर्ज के, उपाध्यक्ष एवं श्री इंदूरी रामा राव, लेखा सदस्य के समक्ष
**BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT AND
SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.: 2683/CHNY/2025

निर्धारण वर्ष/Assessment Year: 2017-18

Smt. Vijayasekar Jeayanthi,
84, Tagore Street,
Sivanandha Colony,
Coimbatore -641 012.

The Income Tax Officer,
Vs. Non-Corporate Ward 2(1),
Coimbatore

PAN: ADCPJ 7575Q

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by

: Shri A. Arjun Raj, Advocate

प्रत्यर्थी की ओर से/Respondent by

: Ms. Gouthami Manivasagam,
Addl.CIT

सुनवाई की तारीख/Date of Hearing

: 03.02.2026

घोषणा की तारीख/Date of Pronouncement

: 05.02.2026

आदेश/ ORDER

PER INTURI RAMA RAO, ACCOUNTANT MEMBER:

This is an appeal filed by the assessee directed against the order of the Learned Commissioner of Income Tax, National Faceless Appeal Centre (NFAC), Delhi (herein after the 'CIT(A)') dated 12.02.2025 for the assessment year 2017-18.

2. There is delay of 152 days in filing the appeal. The assessee filed an affidavit along with petition for condonation of delay of 152 days by stating as under:-

1. The CIT(A), NFAC Delhi has passed order u/s 250 of the Income Tax Act on 12.02.2025 setting aside the order of the Assessing officer stating as below:

"In view of these reply, I find that for sake of justice it is necessary to examine the submission of the appellant. All these facts were not available with the Assessing Officer while completing the assessment. I, therefore set aside (under the provisions of proviso to Section 251(1)(a) of the Act effective from 01.10.2024) the assessment order dated 10.12.2019 for A.Y. 2017-18 in this case and direct the Assessing Officer to complete the assessment afresh after giving the appellant opportunity of being heard."

2. The appellant is not aware of the Income Tax provisions and has to depend upon her tax consultant for proper advise on the Tax matter.

3. Immediately after receipt of the above order on 12.02.2025, the same was given to the tax consultant for his opinion.

4. The tax consultant suggested for no appeal to be filed before ITAT but advised to wait for the fresh assessment order to be passed by the Assessing Officer.

5. The appellant received a letter dtd. 19.09.2025 from National Faceless Assessment Centre, Income Tax Department intimating her assessment for assessment year 2017-18 has been selected for the purpose of faceless assessment.

6. When the same is shown to Senior Chartered Accountant at Coimbatore Sri CA.A.Arjunaraj FCA on 24.09.2025 he suggested that legal issues which goes to the root of the matter including non issue of 143(2) notice by the AO were taken before CIT(A) and those issues should have been adjudicated by CIT(A) before remanding the issue of merits to the AO and hence it is advisable to file appeal before the honourable

7. Immediately the appeal fees was paid on 27.09.2025 and appeal is filed.

8. The delay is only because of the not correct advise given by the tax consultant and there is no wilful default or any contumacious disregard of any obligation cast on the appellant. The assessee has not gained anything by delaying the filing of the appeal.

9. There is no wilful default or any contumacious disregard of any obligation cast on the appellants.

10. In the circumstances it is prayed to condone the delay of 170 days in presenting the appeal and render justice.

3. The Ld.DR on the other hand seriously opposed the condonation of delay. On going through the reasons stated, we are of the considered view that the reasons stated by the assessee constitute a reasonable cause for delay in filing the appeal. Accordingly, we condone the delay of 152 days in filing the appeal and admit the appeal for adjudication on merits.

4. Brief facts of the case are that the assessee is an individual. For the assessment year 2017-18, no regular return of income under the provisions of section 139 of the Income Tax Act, 1961 (hereinafter the 'Act') was filed. Based on the information available with the Department that assessee made cash deposits during the demonetization period in Specified Bank Notes of Rs.98,50,500/-, the AO formed opinion that income escaped

assessment of tax. Therefore, the AO issued notice u/s.142(1) of the Act on 08.12.2017 calling upon the assessee to file the return of income. The assessee neither complied with the notice issued u/s.142(1) of the Act, however assessee had filed information called for during the course of assessment proceedings. Since the assessee was unable to explain the source of cash deposit to the tune of Rs.50,45,000/-, the AO made addition of Rs.50,45,000/- as unexplained money of the assessee vide order dated 10.12.2019 passed u/s.144 of the Act.

5. Being aggrieved, an appeal was filed before the CIT(A), who vide impugned order set aside the assessment order for fresh assessment in accordance with law.

6. Being aggrieved, assessee is in appeal before us in the preset appeal. It is submitted that the CIT(A) without adjudicating the grounds of appeal on points of law raised by the assessee, merely set aside the entire assessment and the AO also passed order in total disregard to the submissions made before the AO.

7. On the other hand, the Ld.Senior DR opposed the above submission and submitted that no interference by this Tribunal is required as the order passed by the CIT(A) is reasonable.

8. We heard rival submissions and perused the material on record. On perusal of the assessment order, it would reveal that the AO made addition of Rs.50,45,000/- for the alleged failure of the assessee to explain the cash deposits treating it as unexplained money of the assessee. However, it is the contention of the assessee that AO made additions in utter disregard of the submissions made before him. Considering these submissions, the CIT(A) had set aside the assessment order and directed the AO to make a fresh assessment in accordance with law after affording reasonable opportunity of hearing to the assessee. The contentions of the assessee is that the CIT(A) failed to adjudicate the grounds of appeal which are purely legal in nature. We find from the impugned order that the CIT(A) disposed of all the said grounds of appeal raised on the legal issues vide page 5 of his order. It is apparent from reading of the impugned order that the assessee filed some additional evidence in support of the grounds of appeal raised before the CIT(A). Therefore, the CIT(A) had rightly set aside the assessment order and ordered fresh assessment. The course adopted by the CIT(A) is reasonable and requires no interference by the Tribunal. Thus, we do not find any merit in the grounds of appeal filed by the assessee.

9. In the result, the appeal filed by the assessee is dismissed.

Order pronounced in the open court on 5th February, 2026 at Chennai.

Sd/-

(जॉर्ज जॉर्ज के)

(GEORGE GEORGE K)

उपाध्यक्ष /VICE PRESIDENT

Sd/-

(इंटूरी रामा राव)

(INTURI RAMA RAO)

लेखा सदस्य/ACCOUNTANT MEMBER

चेन्नई/Chennai,

दिनांक/Dated, the 5th February, 2026

RSR

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त /CIT, Coimbatore
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF.