

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

श्री इंटूरी रामा राव, लेखा सदस्य एवं श्री मनु कुमार गिरि, न्यायिक सदस्य के समक्ष

**BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER  
AND SHRI MANU KUMAR GIRI, JUDICIAL MEMBER**

आयकर अपील सं./ITA No.: 1559/CHNY/2025

निर्धारण वर्ष/Assessment Year: 2012-13

**Shri Naresh Kumar Jain,**  
No.33, Venkaiyer Street,  
Kondithope,  
Chennai – 600 079.

**The Income Tax Officer,**  
Vs. Non-Corporate Ward 5(1),  
Chennai.

**PAN: AAPPN 0443B**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by

: None

प्रत्यर्थी की ओर से/Respondent by

: Shri Gautam S. Mukundan, JCIT

सुनवाई की तारीख/Date of Hearing

: 04.02.2026

घोषणा की तारीख/Date of Pronouncement

: 09.02.2026

**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 (Appeals), National Faceless Appeal Centre (NFAC) (in short 'CIT(A)') dated 10.11.2021 for the assessment year 2012-13.

2. Brief facts of the case are that the assessee is an individual. The return of income for the assessment year 2012-13 was filed on 30.09.2012 disclosing total income of Rs.10,39,310/-. Against the said return of income, assessment was completed by the Assessing Officer, Income Tax Officer, Non-Corporate Ward 5(2), Chennai (herein after the 'AO') vide order dated 18.03.2015 passed u/s.143(3) of the Income Tax Act, 1961 (hereinafter the 'Act') at a total income of Rs.14,86,472/- after making the following disallowance

- i. Disallowance of interest of Rs.1,25,100/-
- ii. Disallowance u/s.40(a)(ia) of the Act for non-deduction of TDS on interest paid of Rs.1,45,674/-
- iii. Disallowance of expenses of Rs.1,76,388/-.

3. The above assessment order attained finality as the assessee had chosen not to contest the additions. However, the AO initiated penalty proceedings u/s.274 r.w.s.271(1)(c) of the Act. In response to show-cause notice, the assessee submitted that the additions made in the assessment were accepted with a view to purchase peace from the Department and had further, contented that there was no intention to evade any tax and the assessee is not guilty of concealing the particulars of income.

However, the AO rejected the above explanation had proceeded with levy of penalty of Rs.1,38173/- vide order dated 29.09.2015 u/s.271(1)(c) of the Act.

4. Being aggrieved by the levy of penalty in the above penalty order, appeal was filed before the CIT(A), who vide impugned order confirmed the action of the AO.

5. Being aggrieved, assessee is in appeal before us in the present appeal. When the appeal was called for hearing, none appeared on behalf of assessee despite due service of notice of hearing of appeal. Neither was there a petition seeking adjournment from hearing of appeal. We find from record that the matter was adjourned at the instance of assessee on more than eight times. Therefore, after hearing Ld.Senior DR, we proceed to dispose of this appeal on merits.

6. At the outset, we find that there is a delay of 1214 days in filing the present appeal before us. The appellant neither filed an affidavit explaining the reasons for delay in filing the appeal before us, despite the fact that the Registry notified the defect. Therefore, it is presumed that the assessee has no explanation

for the delay in filing the appeal. Therefore, the appeal is barred by limitation and dismissed *in-limine* on the grounds of delay.

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

Order pronounced in the open court on 9<sup>th</sup> February, 2026 at Chennai.

Sd/-

(मनु कुमार गिरि)  
(MANU KUMAR GIRI)

न्यायिक सदस्य/**JUDICIAL MEMBER**

Sd/-

(इंटूरी रामा राव)  
(INTURI RAMA RAO)

लेखा सदस्य/**ACCOUNTANT MEMBER**

चेन्नई/Chennai,

दिनांक/Dated, the 9<sup>th</sup> February, 2026

**RSR**

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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