

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

श्री मनु कुमार गिरि, न्यायिक सदस्य एवं श्री एस. आर. रघुनाथा लेखा सदस्य
**BEFORE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER AND
SHRI S.R.RAGHUNATHA, ACCOUNTANT MEMBER**

विविध अपील सं./**MA. No. 182/Chny/2025**

IN

आयकर अपील सं. (**ITA No. 1342/Chny/2025**)

निर्धारण वर्ष/**Assessment Years: 2017-18**

NS. Sivaraj 485/A3, Sri Bannarimman Industry Nadhipalayam, Kullampalayam PO, Gobichettipalayam, Tamil Nadu-638 476	v.	The ITO, Ward 2(1), Erode
[PAN: APNPS 0117 A]		
(अपीलार्थी/ Applicant)		(प्रत्यर्थी/ Respondent)
अपीलार्थी की ओर से/ Appellant/Assessee by	:	Mr. N.C. Ravi Krishan, Advocate
प्रत्यर्थी की ओर से/ Respondent/Revenue by	:	Mr. S. Praveen, Addl. CIT
सुनवाई की तारीख/Date of Hearing	:	09.1.2026
घोषणाकीतारीख /Date of Pronouncement	:	09.02.2026

आदेश / ORDER

PER MANU KUMAR GIRI, JM:-

This present captioned Miscellaneous Application has been filed by the Assessee seeking extension of time for making payment of cost imposed by the impugned order dated 21.07.2025 of this Tribunal.



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2. The Ld. Counsel for the Assessee, in the light of above captioned petition/application, prayed for extension of time for making the payment of cost.

3. Per contra, Mr. S. Praveen, Addl. CIT, Ld., DR has objected the captioned application/petition.

4. We have heard the rival contentions and perused the material on record. We further grant assessee 30 days time to deposit the cost as mentioned in paragraph 5 of the impugned order of this Tribunal. We make it clear that henceforth no further time will be granted.

5. In the result, all the captioned Miscellaneous Application filed by the Assessee is allowed in terms above.

Order pronounced on the 09th day of February 2026, in Chennai.

Sd/-

(एस. आर. रघुनाथा)
(S.R.RAGHUNATHA)

लेखा सदस्य/**ACCOUNTANT MEMBER**

चेन्नई/Chennai,

दिनांक/Dated: 09th February, 2026.

SNDP, Sr. PS

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT, Chennai / Madurai / Salem / Coimbatore.
4. विभागीय प्रतिनिधि/DR
5. गार्डफाईल/GF

Sd/-

(मनु कुमार गिरि)
(MANU KUMAR GIRI)

न्यायिक सदस्य/**JUDICIAL MEMBER**