

<p>आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई। IN THE INCOME TAX APPELLATE TRIBUNAL 'C' BENCH: CHENNAI</p> <p>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</p>		
<p>विविध अपील सं./MA. No. 119/Chny/2025 IN आयकर अपील सं. (ITA No. 25/Chny/2025) निर्धारण वर्ष/Assessment Years: 2014-15</p>		
<p>Natarajan Mohan, No.D-50, 9th Cross Street, West Thillai Nagar, Trichy, Tamil Nadu-620 018</p>	<p>v.</p>	<p>Assistant Commissioner of Income Tax, Circle-1(1), Trichy.</p>
<p>[PAN: AAUPM1314R]</p>		
<p>(अपीलार्थी/आवेदक /Appellant/Applicant)</p>		<p>(प्रत्यर्थी/Respondent)</p>
<p>अपीलार्थी की ओर से/ Appellant/Assessee by</p>	<p>:</p>	<p>Mr. A.S. Ramakrishnan, C.A.</p>
<p>प्रत्यर्थी की ओर से /Respondent/Revenue by</p>	<p>:</p>	<p>Ms. G. Latchana, Addl. CIT</p>
<p>सुनवाई की तारीख/Date of Hearing</p>	<p>:</p>	<p>19.12.025</p>
<p>घोषणाकीतारीख /Date of Pronouncement</p>	<p>:</p>	<p>11.02.2026</p>

आदेश / O R D E R

PER MANU KUMAR GIRI, JM:-

The captioned Miscellaneous Application has been filed by the Assessee seeking admission of additional legal ground of appeal under Rule 11 of the Income Tax (Appellate) Tribunal Rules 1963.

2. At the outset, we are of the considered view that the miscellaneous application for admission of additional legal ground of



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appeal and condonation of delay is not maintainable as there is no apparent mistake from record as per section 254(2) of the Act.

3. In the result, the captioned Miscellaneous Application filed by the Assessee is dismissed as not maintainable.

Order pronounced on the 11th day of February 2026, in Chennai.

Sd/-

(एस. आर. रघुनाथा)

(S.R.RAGHUNATHA)

लेखा सदस्य/**ACCOUNTANT MEMBER**

Sd/-

(मनु कुमार गिरि)

(MANU KUMAR GIRI)

न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai,

दिनांक/Dated: 11th 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