

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.: 2548/CHNY/2025

निर्धारण वर्ष/Assessment Year: 2017-18

Shri Thangaraj,
9, Middle Street,
Kalugumalai,
Kovilpatti – 627 752.

The Income Tax Officer,
Vs. Ward 2,
Tuticorin.

PAN: AHMPT 5181A

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by

: Shri K. Balasubramanian,
Advocate

प्रत्यर्थी की ओर से/Respondent by

: Shri Shiva Srinivas, CIT

सुनवाई की तारीख/Date of Hearing

: 11.02.2026

घोषणा की तारीख/Date of Pronouncement

: 11.02.2026

आदेश/ ORDER

PER GEORGE GEORGE K, VICE PRESIDENT:

This appeal filed by the assessee is directed against the order of Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi dated 22.08.2025 passed under section 250 of the Income Tax Act, 1961 (hereinafter called 'the Act'). The relevant Assessment Year is 2017-18.

2. At the very outset, we notice that First Appellate Authority (FAA) had dismissed the appeal of the assessee *in limine* without adjudicating on merit. The FAA held that there is a delay of 597 days in filing the appeal before him and the assessee has not submitted the reasons for delay. The FAA had issued deficiency letter to the assessee. But the assessee has not filed his reply and hence, the FAA had dismissed the appeal *in limine* without condoning the delay in filing the appeal.

3. The Ld.AR submitted that due to prolonged illness and subsequent death of assessee's parents, assessee could not attend to his normal duties and hence, he entrusted his matter of filing the appeal to his chartered accountant's office. Though the assessee has handed over the assessment order to his chartered accountant's office on time, the appeal was filed belatedly even without noting the delay in filing the appeal in Form 35. The Ld.AR submitted that it was a mistake on the part of the chartered accountant's office and has produced a letter from the office of the Chartered Accountant in this regard. The Ld.AR further submitted that due to the illness of his parent, assessee could not attend to his duties and is unaware of the appeal proceedings.

4. The Id.DR was duly heard.

5. We have heard rival submissions and perused the material on record. The appeal filed by the assessee has been dismissed by the FAA *in limine* without condoning the delay of 597 days. Admittedly, the assessee had not filed the condonation petition, though the FAA had issued notice. The Ld.AR for the assessee submitted that due to prolonged illness and subsequent death of assessee's parents, assessee could not attend to his regular duties and entrusted the work to a Chartered Accountant's office, who by oversight did not file the appeal in time nor filed reasons for delay in filing the appeal. We strongly deprecate the nonchalant attitude of the assessee in not responding to the notice issued by the FAA. However, in the interest of justice and equity, we are of the view that the matter needs to be restored back to the files of the FAA. Accordingly, we restore the matter to the files of the FAA. The assessee is directed to file a proper condonation application with specific reasons for delay in filing the appeal before the FAA. If the FAA is satisfied with the reasons given for condonation of delay, he shall consider the issue on merits. The FAA shall afford a reasonable opportunity of hearing to the assessee before a decision is taken in the matter. It is ordered accordingly.

6. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open court on 11th February, 2026 at Chennai.

Sd/-

(इंटूरी रामा राव)

(INTURI RAMA RAO)

लेखा सदस्य/ACCOUNTANT MEMBER

Sd/-

(जॉर्ज जॉर्ज के)

(GEORGE GEORGE K)

उपाध्यक्ष /VICE PRESIDENT

चेन्नई/Chennai,

दिनांक/Dated, the 11th February, 2026

RSR

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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