

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

श्री एस एस विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री एस. आर. रघुनाथा, लेखा सदस्य के समक्ष  
**BEFORE SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER AND**  
**SHRI S. R. RAGHUNATHA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.:3108/Chny/2025  
निर्धारण वर्ष / **Assessment Year: 2014-15**

<b>Sona Gold Agrochem Private Limited,</b> Mohali Road, Karmalichak, Patna – 800 001.	vs.	<b>ACIT,</b> Central Circle-1, Patna.
<b>[PAN:AAJCS-0688-L]</b> (अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : None  
प्रत्यर्थी की ओर से/Respondent by : Ms. T. Mythili, J.C.I.T.

सुनवाई की तारीख/Date of Hearing : 02.02.2026  
घोषणा की तारीख/Date of Pronouncement : 13.02.2026

**आदेश / O R D E R**

**PER S. R. RAGHUNATHA, AM :**

This appeal by the assessee is filed against the order of the Commissioner of Income Tax, Appeal, ADDL/JCIT (A) Madurai, for the assessment year 2014-15, dated 26.08.2025.

2. At the outset, we note that the assessee's appeal has been filed with a delay of three days, for which the assessee has filed petition for condonation of delay stating the reasons for delay, wherein, it is submitted that the assessee was engaged in the tax audit assignment during that period, there was a delay in filing the appeal by the assessee. After considering the petition filed by the assessee

we are of the considered view that the assessee was prevented by sufficient cause from filing the appeal within the prescribed time limit and thus, in the interests of justice, we condone delay in filing of appeal and admit the appeal filed by the assessee for adjudication.

3. At the time of hearing, none appeared for the assessee. The Id. DR brought to our notice that the appeal was inadvertently filed by the assessee before the Chennai Bench of the Tribunal instead of filing before the Patna Bench of the Tribunal. The Id. DR therefore pleaded that the appeal be disposed of as not maintainable. Accordingly, we dismiss the appeal as not maintainable with a liberty to the assessee to pursue the appeal before the Patna Bench of the Tribunal.

4. In the result, appeal of the assessee is dismissed as not maintainable.

Order pronounced in the open court on 13<sup>th</sup> February, 2026 at Chennai.

**Sd/-**

(एस एस विश्वनेत्र रवि)

**(S.S. VISWANETHRA RAVI)**

न्यायिक सदस्य/**Judicial Member**

**Sd/-**

(एस. आर. रघुनाथा)

**(S. R. RAGHUNATHA)**

लेखा सदस्य/**Accountant Member**

चेन्नई/Chennai,

दिनांक/Dated, the 13<sup>th</sup> February, 2026

**SP**

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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