

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH, CHENNAI

श्री एबी टी वकी, न्यायिक सदस्य एवं श्री एस. आर. रघुनाथा, लेखा सदस्य के समक्ष
BEFORE SHRI ABY T VARKEY, JUDICIAL MEMBER AND
SHRI S.R. RAGHUNATHA, ACCOUNTANT MEMBER

आयकर अपीलसं./ITA Nos.3445 & 3446/CHNY/2025

निर्धारण वर्ष / **Assessment Years: 2014-15 & 2015-16**

M/s. Success Systems, 35/C, Samundipuram, Opp to Sensivee Exports Tirupur – 641 603.	vs.	The Income Tax Officer, Ward-1(2), Tiruppur.
[PAN: ACJFS-9151-K] (अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by : Mr. H. Yeshwanth Kumar, C.A. &
Ms. Sharren, Advocate

प्रत्यर्थी की ओर से /Respondent by : Mr. Kumar Chandan, JCIT

सुनवाई की तारीख/Date of Hearing : 20.01.2026

घोषणा की तारीख /Date of Pronouncement : 13.02.2026

आदेश / O R D E R

PER S. R. RAGHUNATHA, AM:

These appeals of the assessee are filed against the separate orders of the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi, (in short 'Id.CIT(A)') for the assessment year 2014-15 and 2015-16, vide both the orders dated 30.09.2025 against the assessment orders passed by the Assessing Officer, NFAC, Delhi, u/s.147 r.w.s 144 r.w.s 144B of the Income Tax Act, 1961 (in short 'the Act') dated 26.03.2022 and 31.03.2022 respectively.

2. Brief facts of the case are that the assessee is a firm, engaged in the business of whole sale & retail agent of mobile recharges and assessee had not filed its return of income for A.Y.2014-15 and has filed its return of income for A.Y.2015-16 within stipulated time, declaring a turnover of Rs.4,64,04,215/-. As per the information available with the department, the assessee made cash deposits followed by transferring the same in their bank account to the tune of Rs.5,82,24,252/- during the A.Y 2015-16. The case was re-opened u/s.147 of the Act for A.Y 2014-15 and A.Y 2015-16 and the AO issued statutory notices and called for details, but the assessee failed to respond to any of the notices. On perusal of the documents/details available on record, the AO made an addition of Rs.2,34,48,557/- for A.Y 2014-15 and Rs.1,18,20,037/- for A.Y 2015-16 as unexplained income u/s.68 of the Act and concluded the assessment by passing separate orders u/s.147 r.w.s 144 r.w.s 144B dated 26.03.2022 and 31.03.2022 respectively.

3. Aggrieved by the orders of the AO, the assessee preferred two separate appeals before the Id.CIT(A), NFAC, Delhi on 29.08.2022 and 28.08.2022 respectively.

4. The Ld.CIT(A) dismissed the appeals filed by the assessee without condoning the delay of 126 days for A.Y 2014-15 and 120 days for A.Y 2015-16 in filing the appeal, as non-maintainable and dismissed the appeal of the assessee in limine by passing separate orders dated 30.09.2025. Aggrieved by the impugned order of Ld.CIT(A), the assessee is in appeal before us.

5. The Id.AR submitted that the accountant of the assessee had not checked the income tax portal and its email ID during the relevant period and hence the assessee was not aware of the notices issued by the Id.CIT(A) and hence there was a delay in filing the appeal before the Id.CIT(A). In view of the above, the Id.AR prayed to set aside the order of Id.CIT(A) and remit the issues to the file of Assessing Officer as the assessee had not participated in the assessment proceedings also. Further, Id.AR assured the bench that the Id.AR will represent on behalf of the assessee before the AO to complete the assessment proceedings effectively.

6. Per contra, the Id.DR submitted that the AO had provided sufficient opportunity to appear before him. However, the assessee has been negligent in responding to the statutory notices and hence, prayed for confirming the order of the Id.CIT(A).
7. We have heard the rival parties and perused the material available on record and gone through the orders of the lower authorities. We note that the AO has passed orders by considering the information available with the department and the same have been dismissed by the Id.CIT(A), NFAC without condoning the delay in filing the appeal before the due dates. Since the assessee has failed to participate before the Assessing Officer and also filed the appeal before the Id.CIT(A) with a delay, we levy cost of Rs.20,000/- (Rs.10,000/- for each appeal) to be paid to State Legal Aid Authority, Hon'ble High Court of Madras within 30 days from the date of receipt of this order and the assessee shall satisfy the payment of cost before the authorities.
8. In view of the above and to meet the ends of justice we set aside the order of Id.CIT(A) and remit the matter back to the file of AO and direct the AO to denovo frame the assessment order in accordance with law, after providing reasonable opportunity to the assessee. Needless to say, the assessee to be diligent and file written submissions and relevant documents if advised so.
9. In the result, both the appeals filed by the assessee are allowed for statistical purposes.

Order pronounced in the open court on 13th February, 2026 at Chennai.

Sd/-

(एबी टी वर्की)

(ABY T VARKEY)

न्यायिक सदस्य/Judicial Member

Sd/-

(एस. आर. रघुनाथा)

(S. R. RAGHUNATHA)

लेखा सदस्य/Accountant Member

चेन्नई Chennai:

दिनांक Dated : 13th February, 2026

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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