

आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई
**IN THE INCOME TAX APPELLATE TRIBUNAL
'D' 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 Nos.: 4055, 4056, 4057 &
4059/CHNY/2025

निर्धारण वर्ष/Assessment Year: 2015-16

**Shri Maruthanayagam
Saravanan,**
No.1/56F, Ponnagaram
Adiyanoothu,
Dindigul – 624 003.

The Income Tax Officer,
Vs. Ward 1,
Dindigul.

PAN: BZIPS 3318F

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by

: Shri G. Baskar, Advocate &
Shri G. Akash, Advocate

प्रत्यर्थी की ओर से/Respondent by

: Ms. V. Aswathy, JCIT

सुनवाई की तारीख/Date of Hearing

: 17.02.2026

घोषणा की तारीख/Date of Pronouncement

: 17.02.2026

आदेश / ORDER

PER GEORGE GEORGE K, VICE PRESIDENT:

These appeals filed by the assessee are directed against four different orders of Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi, all dated 04.12.2025 / 05.12.2025 passed under section 250 of the Income Tax Act,

1961 (hereinafter called 'the Act'). The relevant Assessment Year is 2015-16.

2. At the very outset, we notice that the First Appellate Authority (FAA) had dismissed the appeals of the assessee *in limine* without adjudicating on merits. The FAA held that there is a delay of 202 days in filing these appeals before him and there is no reasonable cause for condoning the same.

3. On perusing the orders of FAA, we noted that the assessee has filed petition for condonation of delay stating the reason that the assessee is unaware of the penalty orders being passed by the AO. The assessee, only upon receiving a call from the Income Tax office asking to pay the demand and penalty, become aware of the penalty orders being passed by the AO and immediately, took steps to file appeals, resulted in delay in filing of appeals before FAA. However, the FAA rejected the assessee's request for condonation and dismissed the appeals of the assessee.

4. The Ld.AR for the assessee submitted that the assessee has not received the penalty orders passed by the AO. The penalty orders have been uploaded in the ITBA portal and since there was

no real time alert, assessee was unaware of the penalty orders passed by the AO. The Ld.AR submitted that only on receipt of phone call from the Income tax office asking to pay the demand, assessee become aware of the penalty orders and appeals have been filed before the FAA. The Ld.AR further submitted that as regards quantum appeal, it is pending adjudication before the FAA. Therefore, the Ld.AR submitted that the delay in filing the appeals before the FAA may be condoned.

5. The Ld.DR supported the orders of the FAA.

6. We have heard rival submissions and perused the material on record. The FAA had dismissed the appeals of the assessee by rejecting the assessee's request for condonation of delay of 202 days in filing the appeals. In our view, the reason cited by assessee in its petition before FAA seems quite reasonable and hence, we condone the delay before FAA and also direct him to admit the issue on merits. Therefore, we set aside the orders of FAA and remit the matter back to his file for adjudicating the issue on merits. It is ordered accordingly.

7. In the result, the appeals filed by the assessee are allowed for statistical purposes.

Order pronounced in the open court on 17th 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 17th 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.