

आयकर अपीलिय अधिकरण, 'बी' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'B' BENCH, CHENNAI
श्री एस.एस. विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री एस.आर. रगुनाथा, लेखा सदस्य के समक्ष
Before Shri S.S. Viswanethra Ravi, Judicial Member &
Shri S.R. Raghunatha, Accountant Member

आयकर अपील सं./I.T.A. No.3795/Chny/2025
निर्धारण वर्ष/Assessment Year: 2020-21

Damodharan Vinodh Kumar,
Flat No. 312, Bougainvillea Flora
Apartments, Pattabi, Pattabiram,
Tiruvallur 600 072.

Vs. The Income Tax Officer,
Non Corporate Ward 7(3),
Chennai.

[PAN:AHCPV6672N]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri Hitesh, Advocate
प्रत्यर्थी की ओर से/Respondent by : Ms. Gouthami Manivasagam, JCIT
सुनवाई की तारीख/ Date of hearing : 17.02.2026
घोषणा की तारीख /Date of Pronouncement : 25.02.2026

आदेश /O R D E R

PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER:

This appeal filed by the assessee is directed against the order dated 07.11.2025 passed by the Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre [NFAC], Delhi for the assessment year 2020-21.

2. At the outset, the Id. AR Shri Hitesh, Advocate submits that the Id. CIT(A) dismissed the appeal without condoning the delay in filing the appeal for AY 2020-21. He prayed to remand the matter to the file of the

Id. CIT(A) with a direction to condone the delay and decide the issue on merits.

3. The Id. DR Ms. Gouthami Manivasagam, Addl. CIT vehemently opposed the same and submits that if the Tribunal remand the matter to the file of the Id. CIT(A), suitable cost may be imposed.

4. Having heard both the parties and we find that the Id. CIT(A) discussed the issue of delay in para 5.1 to 5.2.3 of the impugned order. It is noted that the reasons given by the assessee for the delay of 224 days in filing the appeal are reproduced under para 5 of the impugned order. On perusal of the same, we note that the assessee is a salaried employee earning a monthly income of ₹.35,000/- working in back office, has no expertise in taxation matter and having no knowledge and lack of proper guidance, he could not effectively track the electronic notices served through the income tax portal and email. We find that there is reasonable cause for the delay involved in filing of the appeal. Accordingly, taking into the consideration of the submissions of the Id. AR and the Id. DR and in the interest of justice, we deem it proper to afford one more opportunity and remand the matter to the file of the Id. CIT(A) to condone the delay and adjudicate the issues on merits afresh after considering the written submissions/ documentary evidences as may be

filed by the assessee to substantiate his claim. Thus, the grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced on 25th February, 2026 at Chennai.

Sd/-
(S.R. RAGHUNATHA)
ACCOUNTANT MEMBER

Sd/-
(S.S. VISWANETHRA RAVI)
JUDICIAL MEMBER

Chennai, Dated, 25.02.2026

Vm/-

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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