

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

श्री एबी टी. वर्की, न्यायिक सदस्य एवं सुश्री पदमावती यस, लेखक सदस्य के समक्ष
BEFORE SHRI ABY T. VARKEY, JUDICIAL MEMBER AND
MS. PADMAVATHY.S, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No. 3668/Chny/2025
निर्धारण वर्ष /Assessment Year: 2018-19

Paramasivam Prabhakaran,
C-57 TNHB Colony, Kollapatty,
Animoor Post, Tiruchengode,
Namakkal-637214,
PAN: AQNPP 3564 B

The Income Tax Officer,
Vs. Ward- 1, Tiruchengode,
Tiruchengode-637211

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by
प्रत्यर्थी की ओर से /Respondent by

: Ms. Nikitha, Advocate
: Mr. V. Justin, CIT

सुनवाई की तारीख/Date of Hearing

: 17.02.2026

घोषणा की तारीख /Date of Pronouncement

: 25.02.2026

आदेश / ORDER

PER PADMAVATHY.S, A.M:

This appeal by the assessee is against the order of the Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre (NFAC), Delhi, (in short "CIT(A)") passed u/s. 250 of the Income Tax Act, 1961 (in short "the Act") dated 27.06.2025 for Assessment Year (AY) 2018-19.

2. The assessee is an individual and is engaged in the business of wholesale trading of gunny bags. The assessing officer (AO) reopened the assessment for the reason that the assessee has made cash deposits. Since the assessee did not file the return of income, the AO reopened the assessment.

The assessee did not respond to the notices and therefore the AO completed the assessment under section 147 and made an addition of Rs.3,39,88,505/- as unexplained money under section 69A of the Act. Aggrieved, the assessee filed further appeal before the CIT(A). The assessee did not respond to the various notices issued by the CIT(A). Therefore the CIT(A) dismiss the appeal ex-parte . The assessee is in appeal before the tribunal against the order of the CIT(A).

3. There is a delay of the 95 days in filing the appeal before the Tribunal. Having heard both the parties and perused the material on record, we are of the view that there is a reasonable and sufficient cause for the delay in filing the appeal before the Tribunal. Therefore following the Hon'ble Supreme Court decision in the case of Collector, Land Acquisition Vs. MST.Katiji & Ors., (167 ITR 471) (SC) we condone the delay of in filing the appeal and admit the appeal for adjudication.

4. We heard the parties and perused the material on record. The Ld. AR submitted that the assessee is a wholesale gunny bag vendor and does not have any technical knowledge to access computers. The Ld. AR further submitted that the assessee therefore is completely dependent on counsel with regard to income tax matters who did not handle assessee's case properly. Accordingly, the Ld. AR submitted that the assessee did not appear before the AO as well as CIT(A). The Ld. AR accordingly, prayed that the assessee be given one more opportunity to represent the case properly before the lower authorities. Considering the facts and circumstances unique to the assessee's case, we are inclined to give one more opportunity to the assessee by remitting the appeal back to the AO. The AO is directed to consider the impugned issue afresh by calling for necessary details and decide the case in

accordance with law. The assessee is directed to file the relevant documents in support of the impugned additions made by the AO and cooperate with assessment proceedings without seeking unnecessary adjournments. It is ordered accordingly.

5. Further, we also levy a cost of Rs.5,000/- (Five thousand only) in the appeal since considerable time and efforts have been spent by the Exchequer and for the reason that the assessee being delinquent before the lower authorities. The same shall be paid by the assessee to Tamil Nadu State Legal Services Authority at Hon'ble High Court of Madras within a period of one month from the date of receipt of this order and produce the receipt before the AO.

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

Order pronounced on 25th day of February, 2026 at Chennai.

Sd/-
(एबी टी. वर्की)
(ABY. T. Varkey)

न्यायिक सदस्य / Judicial Member

Sd/-
(पदमवती यस)
(Padmavathy.S)

लेखा सदस्य / Accountant Member

चेन्नई/Chennai, दिनांक/Dated: 25th February, 2026.

EDN, Sr. P.S

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