

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. 3618/Chny/2025  
निर्धारण वर्ष /Assessment Year: 2016-17

Angamuthu Veeraraghavan,  
Gandhi Nagar, Mandurai Main Road,  
Nerunchalakadu, Trichy,  
Tamil Nadu-621703  
PAN: AGWPV 3733 B

The Income Tax Officer,  
Vs. Ward- 2(1), Tiruchirappalli,  
Tiruchirappalli-620001

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

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

: Mr. T. Vasudevan, Advocate  
: Dr. M.D. Vijay Kumar, JCIT

सुनवाई की तारीख/Date of Hearing  
घोषणा की तारीख /Date of Pronouncement

: 17.02.2026  
: 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 27.09.2025 for Assessment Year (AY) 2016-17.

2. The assessee is an individual and did not file the return of income. The Assessing Officer (AO) received information that the assessee has deposited cash to the tune of Rs.64,20,000/- and has made credit card payment of Rs.2,35,246. The AO initiated the assessment proceedings and passed an

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order under section 148A(d) stating that since the assessee did not file any details explaining the source for the above transactions it is a fit case for reopening under section 147. The AO issued a notice under section 148 requiring the assessee to furnish relevant details. Since the assessee did not respond to the notices and filed only partial details the AO treated the amount deposited into the bank as unexplained cash credit under section 69A of the act and treated the credit card payments as unexplained expenditure under section 69C of the act. The AO also made an addition towards interest income. Aggrieved, the assessee filed further appeal before the CIT(A). There was a delay of 200 days in filing the appeal before the CIT(A). The CIT(A) did not condone the delay and dismissed the appeal in *limine*. The assessee is in appeal before the tribunal against the order of the CIT(A).

3. We heard the parties and perused the material on record. The Ld. AR submitted that the assessee is a commission agent 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. The Ld. AR accordingly, prayed that the assessee be given one more opportunity. Considering the facts and circumstances unique to the assessee's case we are of the considered view that there is a reasonable cause for the delay in filing the appeal before the CIT(A). We therefore remit the appeal back to the CIT(A) with the direction to condone the delay and consider the appeal on merits as well as the legal contentions raised by the assessee with regard to notice under section 148A(b) not being served on the assessee. The assessee is directed to file necessary documents in support of the impugned additions

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made by the AO and cooperate with appellate proceedings without seeking unnecessary adjournments. It is ordered accordingly.

4. Further, we also levy a cost of Rs.10,000/- (Ten 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 CIT(A).

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

*Order pronounced on 25<sup>th</sup> 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: 25<sup>th</sup> 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