

आयकर अपीलीय 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.3866/Chny/2025
निर्धारण वर्ष/Assessment Year: 2017-18

Tool Tech Enterprises Private Limited, Vs. The Income Tax Officer,
No. 374, A P Tower, Dr. Rajendra Corporate Ward 1,
Prasad Road, 100 Feet Road, Coimbatore.
Gandhipuram, Coimbatore 641 012.

[PAN: AADCT9931H]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri V. Padmanabhan, CA
प्रत्यर्थी की ओर से/Respondent by : Ms. Gouthami Manivasagam, JCIT
सुनवाई की तारीख/ Date of hearing : 18.02.2026
घोषणा की तारीख /Date of Pronouncement : 27.02.2026

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 30.01.2023 passed by the Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre [NFAC], Delhi for the assessment year 2017-18.

2. We find that this appeal is filed with a delay of 963 days. The assessee filed petition for condonation of delay in support of notarized affidavit. In the petition, the assessee has submitted as under:

I, PALANISAMY KAMAL director of TOOL TECH ENTERPRISES PRIVATE LIMITED, No. 374, A P Tower, Dr. Rajendraprasad Road, 100 Feet Road, Gandhipuram, Coimbatore - 641012, do hereby solemnly affirm and state as under:

That I am competent to swear to this affidavit

- 1. That I am well acquainted with the facts and circumstances of the appeal filed before the Hon'ble Income Tax Appellate Tribunal for the Assessment Year 2017-18.*
- 2. The I am a resident individual and is assessed to tax under the territorial jurisdiction of the Income Tax Officer, Corporate Ward 1, Coimbatore, Tamil Nadu. The petitioner is a business of distributor and supplier of imported CNC carbide cutting tools and other industrial products. The Tool Tech Business operation was closed during the F.Y. 2017-18.*
- 3. That my case was selected for scrutiny assessment and completed vide order dated 31.12.2019 passed u/s. 144 of the Act by the Assessing Officer, wherein wrong addition of Rs. 15,36,000/- was made during the year.*
- 4. That Against the assessment order, the petitioner preferred an appeal before the Commissioner of Income Tax (Appeals) - NFAC, Delhi, who vide order dated 30.01.2023 dismissed the appeal of the petitioner.*
- 5. That the appellate order of the first Appellate authority was received on 14.02.2023.*
- 6. That against the said order, an appeal before the Hon'ble Income Tax Appellate Tribunal, Chennai is preferred.*
- 7. That the appeal should have been filed within sixty days from end of the month of the date of service of order by virtue of sub-section (3) of section 253 of the Income Tax Act, 1961.*
- 8. That therefore, the appeal ought to have been filed on or before 15.04.2023.*
- 9. That however, appeal was filed on 18.12.2025 i.e., with a delay of 978 days beyond the statutory time limit allowed for filing the appeal.*

10. *That the said delay was neither intentional nor due to negligence but for the sufficient cause and reasons beyond the control of the petitioner, which is explained as below:*
11. *The petitioner, was received the ex-parte order from the Commissioner of Income Tax (NFAC) by wrong email ID (kamal@tooltechenterprises.com) was not in operation and the domain of tooltechenterprises.com was locked due to business operation closed during the financial year 2017-18.*
12. *The petitioner was received the recovery proceeding notice from the Jurisdiction of Assessing Officer on 01.12.2025. After seeing the Arrears of demand notice then only the assessee came to know the appeal has been dismissed by NFAC, Delhi.*
13. *The petitioner has seeking the legal advice from Mr. Karthik Tax Practitioner at No.82, 4th floor, Aishwarya Apartment, Sai baba colony, Coimbatore - 641011 on 04.12.2025. The Tax practitioner has not given proper legal advice against the order of the Commissioner of Income Tax, Appeal.*
14. *He advised to petitioner to meet Mr. CA. V Padmanaban Council for filing further appeal before the Income Tax Appellate Tribunal, Chennai.*
15. *On 11.12.2025, the petitioner met Shri V Padmanaban, Chartered Accountant for assistance in filing appeal before the Hon'ble Income Tax Appellate Tribunal. On 18.12.2025, Shri V Padmanaban advised the petitioner to pay the appeal fee immediately and to hand over the papers for preparing and filing appeal.*
16. *Shri V Padmanaban prepared the appeal papers and sent to the petitioner on 18.12.2025. On 18.12.2025, the petitioner signed the appeal papers and handed over to Shri V Padmanaban for filing and the appeal was finally filed on 18.12.2025 with a total delay of 949 days.*
17. *The petitioner submits that it was due to the above mentioned reasons as to why the appeal before the Hon'ble Income Tax Appellate Tribunal was filed with a delay of 978 days. Further, the petitioner wishes to submit that the delay is neither intentional nor negligence but for the sufficient cause as explained above.*
18. *The petitioner for these reasons and such other grounds that may be urged at the time of the hearing of this petition prays that the Hon'ble Income Tax Appellate Tribunal may be pleased to condone the delay*

of 978 days in filing the appeal and admit the appeal filed on 18.12.2025.

19. *That due to the above mentioned reasons as to why the appeal before the Hon'ble Income Tax Appellate Tribunal was filed with a delay of 978 days.*

I further affirm that the above stated facts are true and correct to the best of my knowledge.

3. By referring to the reasons stated in the affidavit, the Id. AR prayed to condone the delay and admit the appeal for adjudication.

4. The Id. DR Ms. Gouthami Manivasagam, CIT vehemently opposed in condoning the delay and argued that no sufficient cause for the delay was shown by the assessee in the said petition.

5. We have heard both the parties and perused the material available on record. We note from the reasons stated in the affidavit to condone the delay that the exparte order from the Id. CIT(A) has been received by the assessee in wrong email ID, which was locked due to closure of business operation during the FY 2017-18, but, however, in support of the above submission, no documentary evidence like closure of business, etc. is placed on record and we do not find any reasonable cause for the inordinate delay of 963 days in filing the appeal.

6. We find time and again, the Hon'ble Supreme Court has reminded that the concept of "liberal approach", "justice oriented approach", "substantial justice" should not be employed to frustrate or jettison the substantial law of limitation. Further, reasons must satisfy the authorities that the assessee was prevented by any sufficient cause, unless a satisfactory explanation is furnished, the authorities should not allow the petition for condonation of delay, in case the petition for condonation is allowed in condoning the delay without any justification, amounts to passing an order in violation of the statutory provisions and it tantamounts to showing utter disregard to legislature. Having keeping in mind, we find in the present case, the length of delay is definitely a relevant matter that this Tribunal must take into consideration while considering the reasons explained in the affidavit as well as argued by the Id. AR before us. It is an established principle where an appeal presented with abnormal delay, beyond limitation, the assessee has to explain as to what is the reasonable cause, which really prevented the assessee to approach the appellate authority within time. As we discussed above, since the assessee failed to give sufficient cause for not filing the appeal in time, we hold that the assessee's reasons for the inordinate delay cannot be interpreted

liberally, therefore, due to lack of *bonafide*, the condonation petition filed by the assessee to condone the delay of 963 days stands is rejected. Since we have rejected the petition for condonation of delay, the appeal filed by the assessee is not maintainable and dismissed accordingly.

7. In the result, the appeal filed by the assessee is dismissed.

Order pronounced on 27th February, 2026 at Chennai.

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

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

Chennai, Dated, 27.02.2026

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.