

आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई  
**IN THE INCOME TAX APPELLATE TRIBUNAL  
'D' BENCH, CHENNAI**

श्री जॉर्ज जॉर्ज के, उपाध्यक्ष एवं श्री एस.आर.रघुनाथा, लेखा सदस्य के समक्ष  
**BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT AND  
SHRI S.R. RAGHUNATHA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA Nos.: **4038, 4039, 4040, 4041, 4094 &  
4095/CHNY/2025**

निर्धारण वर्ष/Assessment Year: 2020-21

**Ms. P.Sujatha,**

M/s.Classik Plasto Packagings,  
Plot No.B-3, Industrial Estate,  
Thattanchavadi,  
Pondicherry – 605 009.

**The Income Tax Officer,**

Vs. Ward 3,  
Pondicherry

**PAN: APAPS 0230D**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by

: Shri Varun Ranganathan, Advocate

प्रत्यर्थी की ओर से/Respondent by

: Shri Aroon Praasad, Addl.CIT

सुनवाई की तारीख/Date of Hearing

: 25.02.2026

घोषणा की तारीख/Date of Pronouncement

: 25.02.2026

**आदेश/ ORDER**

**PER BENCH:**

These appeals filed by the assessee are directed against six different orders of Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi dated 26.11.2025 & 27.11.2025 passed under section 250 of the Income Tax Act, 1961 (hereinafter called 'the Act'). The relevant Assessment Year is 2020-21.

**ITA No.4041/CHNY/2025**

2. At the outset, the Ld.AR submitted that the appeal in ITA No.4041/CHNY/2025 is filed inadvertently and hence, the same may be dismissed as withdrawn. In light of the submission of Ld.AR, the appeal in ITA No.4041/CHNY/2025 is dismissed as infructuous.

**ITA No.4038/CHNY/2025**

3. At the very outset, we notice that the order passed by the First Appellate Authority (FAA) is ex-parte, since there was no compliance from the assessee to the notices issued from the office of the First Appellate Authority. The FAA had dismissed the appeals of the assessee *in limine* without adjudicating on merits. The FAA held that there is a delay of 169 days in filing the appeal and there is no reasonable cause for condoning the same. Further, we also notice that the assessment has been completed on best judgment assessment u/s. 147 r.w.s. 144 r.w.s.144B of the Act.

4. On perusing the order of CIT(A), we note that the assessee had stated the reasons for delay in filing the appeal before him. The reason stated is that the assessee's consultant who was

handling the income tax proceedings expired on 17.12.2024 i.e., during the assessment proceedings. Only on receipt of demand for outstanding dues, assessee tried to contact her consultant, upon which assessee came to know about the demise of the consultant (The assessee has filed the death certificate of the consultant in support of her claim). Hence, the assessee was unaware of the order being passed by the AO. Immediately, the assessee filed appeal before the CIT(A) resulting in delay of 169 days. However, the CIT(A) rejected the assessee's request for condonation by holding that he was unable to accept the reasons given by the assessee as sufficient and hence, dismissed the appeal of the assessee. Moreover, assessee is a housewife and is also suffering from health issue. Copies of medical certificate with regard to assessee's health conditions are placed on record. In our view, the reasons cited by assessee before CIT(A) for belated filing of appeal are bonafide and there is reasonable cause for late filing of appeal before him. Hence, we condone the delay in filing the appeal before CIT(A) and also direct him to admit the issue on merits. Accordingly, we set aside the order of CIT(A) and remit the matter back to his file for adjudicating the issues on merits. It is ordered accordingly.

**ITA Nos.4039, 4040, 4094 & 4095/CHNY/2025**

5. The assessee has filed these appeals against the appellate orders confirming the penalty levied by the AO u/s.271AAC / 271B / 270A /271A of the Act. Since, we have already set aside the quantum appeal in ITA No.4038/CHNY/2025 to the files of the CIT(A) for fresh adjudication, we deem it appropriate to set aside the penalty order to the files of the CIT(A) to decide along with the quantum appeal afresh. It is ordered accordingly.

6. In the result, the appeals filed by the assessee in ITA Nos.4038, 4039, 4040, 4094 & 4095/CHNY/2025 are allowed for statistical purposes and ITA No.4041/CHNY/2025 is dismissed.

Order pronounced in the open court on 25<sup>th</sup> February, 2026 at Chennai.

Sd/-

(एस.आर. रघुनाथा)

**(S.R. RAGHUNATHA)**

लेखा सदस्य/ACCOUNTANT MEMBER

चेन्नई/Chennai,

दिनांक/Dated, the 25<sup>th</sup> February, 2026

**RSR**

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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

Sd/-

(जॉर्ज जॉर्ज के)

**(GEORGE GEORGE K)**

उपाध्यक्ष /VICE PRESIDENT