

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.3740/Chny/2025  
निर्धारण वर्ष /Assessment Year: 2017-18

Nirmala,  
No.824, Ward-3,  
Annai Velanganni Nagar,  
Sandavellur,  
Kancheepuram – 602106.  
PAN: BDBPN 5745E

The Income Tax Officer,  
Vs. Ward-1,  
Kancheepuram.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by : Mr. N.Arjun Raj, Advocate  
प्रत्यर्थी की ओर से /Respondent by : Dr. M.D. Vijay Kumar, JCIT  
सुनवाई की तारीख/Date of Hearing : 18.02.2026  
घोषणकी तारीख /Date of Pronouncement : 27.02.2026

**आदेश / O R D E R**

**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 15.08.2025 for Assessment Year (AY) 2017-18.

2. The assessee is an individual and did not file the return of income. The assessing officer (AO) received information that the assessee has made substantial bank deposits during the demonetisation period. Since the assessee

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did not file the return of income, the AO issued notice under section 142(1) requiring the assessee to prepare a true and correct return of income. The assessee did not furnish any further details the assessing officer concluded the assessment by making an addition of Rs.5,68,047/- under section 69A of the Act. Aggrieved, the assessee filed further appeal before the CIT(A). There was a delay of 254 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. There is delay of the 34 days in filing the appeal before the tribunal and the assessee filed the petition seeking condonation of delay. 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 homemaker and is doing a small business of embroidery and sari making. The Ld. AR further submitted that the assessee does not have any technical knowledge to access computers and 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 there is a reasonable cause for the delay in filing the appeal before the CIT(A). Considering the facts and circumstances unique to the assessee's case, we are of the considered view that there is a reasonable cause

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for the delay in filing the appeal before the CIT(A) and therefore, condone the same. Since the lower authorities have not examined the impugned issue on merits, we remit the appeal back to the AO for fresh consideration by calling for necessary details as may be required in order to decide the case in accordance with law. The assessee is directed to file 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.2,000/- (Two 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 27<sup>th</sup> day of February, 2026 at Chennai.*

Sd/-  
(एबी टी. वर्की)  
(ABY. T. Varkey)

**न्यायिक सदस्य / Judicial Member**

Sd/-  
(पदमावती यस)  
(Padmavathy.S)

**लेखा सदस्य / Accountant Member**

चेन्नई/Chennai, दिनांक/Dated: 27<sup>th</sup> February, 2026.

EDN, Sr. P.S

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**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