

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.3705/Chny/2025  
निर्धारण वर्ष /Assessment Year: 2018-19

Late Sundaram Raja,  
Represented by Legal Heir, Raja Vs.  
Niranjan,  
288/1B, Gowthampuri,  
VK Road, Peelamedu,  
Coimbatore – 641 002.  
PAN: ACKPR 5532N

The Asst. Commissioner of Income  
Tax,  
Non Corporate Circle-4,  
Coimbatore.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

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

: Mr. S.Girish Kumar, Advocate  
: Mr. V. Justin, CIT

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

: 18.02.2026  
: 27.02.2026

**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 22.07.2025 for Assessment Year (AY) 2018-19.

2. The assessee is an individual and filed the return of income for AY 2018-19 on 17.09.2018 declaring a total income of Rs.35,76,630/-. The case was selected for scrutiny and the statutory notices were duly served on the

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assessee. The assessee in the return of income has claimed deduction u/s.54F and the Assessing Officer (AO) called on the assessee to furnish certain details. Since during the course of assessment proceedings the assessee passed away, the AO identified the legal heir and the AO issued subsequent notices to the legal heir to file the details. The AO completed the assessment by making an addition towards Long Term Capital Gains to the tune of Rs.4,88,89,468/- for the reason that no response was received from the legal heir. Aggrieved, the assessee filed further appeal before the CIT(A). There was a delay of 1 year 6 months and 9 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 CIT(A).

3. There is delay of the 69 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 legal heir was making submission in the ITBA portal using the deceased assessee's credentials and was not aware that the details were to

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be furnished using legal heir credentials. The Ld AR further submitted that the notices and the order of the AO were received in legal heir credentials and was therefore not noticed. The Ld. AR also submitted that the legal heir is not well aware of how the ITBA portal works and therefore, the delay in filing the appeal before the CIT(A) is not intentional and bonafide. On perusal of the records, we notice that the assessee has died on 27.03.2019 and there has been a submission made before the AO on 25.03.2021 with details such as assessee's financial statements, sale and purchase deed of relevant properties, stamp duty receipts, property tax etc. (refer page 2 of AO's order). We further notice that on 13.04.2021, the JAO has identified the legal heir and the proceedings were to be continued by legal heir. We also notice that the notices sent subsequently to the legal heir have not been responded. From the perusal of these facts, we see merit in the argument that the legal heir was making submissions in the deceased assessee's credentials in ITBA and is not aware of the notices and assessment order being issued directly to the legal heir in the ITBA. Accordingly, we are inclined to give one more opportunity to the assessee by remitting the appeal back to the CIT(A) with a direction to condone the delay. The CIT(A) is further directed to consider the impugned issue on merits by calling for relevant details to decide the issue in accordance with law. The assessee is directed to file the details as may be called for and cooperate with appellate proceedings. It is ordered accordingly.

5. Further, we also levy a cost of Rs.3,000/- (Three 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

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month from the date of receipt of this order and produce the receipt before the CIT(A).

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

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