

<p>आयकर अपीलीय अधिकरण 'डी' न्यायपीठ, चेन्नई। IN THE INCOME TAX APPELLATE TRIBUNAL 'D' BENCH: CHENNAI</p> <p>श्री बालकृष्णन एस, लेखा सदस्य के समक्ष एवं श्री मनु कुमार गिरि, न्यायिक सदस्य BEFORE SHRI BALAKRISHNAN S, ACCOUNTANT MEMBER AND SHRI MANU KUMAR GIRI, JUDICIAL MEMBER</p>		
<p>आयकर अपील सं./ITA No 548/Chny/2026 निर्धारण वर्ष/Assessment Year: 2015-16</p>		
S.MARIMUTHU 2/47, S N R STREET NO.3, PN PALAYALAM, COIMBATORE -641037 [PAN: AETPM3074M] (अपीलार्थी/Appellant)	v.	ASST. COMMISSIONER OF INCOME TAX NCW-1(2), COIMBATORE-18 (प्रत्यर्थी/Respondent)
अपीलार्थी की ओर से/ Assessee by	:	Mr. P. N. Rajan, Advocate,
प्रत्यर्थी की ओर से /Respondent by	:	Ms. Latchana. JCIT
सुनवाई की तारीख/Date of Hearing	:	09.04.2026
घोषणा की तारीख /Date of Pronouncement	:	09.04.2026

आदेश / ORDER

PER MANU KUMAR GIRI, JM:

This captioned Appeal filed by the Assessee is directed against the order of the Ld. Commissioner of Income Tax (A), Chennai [CIT(A)] dated 16.06.2023 Assessment Year 2015-16.

2. The appellant, an individual, filed his return of income electronically on 15.04.2016, declaring a total income of Rs.4,72,000/-.



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3. Subsequently, the case of the assessee was selected for *limited scrutiny* through CASS. During the assessment proceedings, the Assessing Officer (AO) observed that the appellant had not offered to tax the capital gains arising during the relevant previous year. Accordingly, the AO, vide order dated 14.12.2017 passed under section 143(3) of the Act, made an addition of ₹2,03,13,155/- towards Long Term Capital Gain.

4. Aggrieved by the said order, the assessee preferred an appeal before the learned Commissioner of Income Tax (Appeals) [CIT(A)]. The learned CIT(A) issued notices dated 14.01.2021, 01.11.2022, 28.04.2023, and 30.05.2023; however, the assessee failed to respond to the same. Consequently, the learned CIT(A), vide order dated 14.06.2023, dismissed the appeal for non-compliance and upheld the assessment order passed by the AO.

5. Being further aggrieved, the assessee has preferred the present appeal before this Tribunal.

6. The learned Authorised Representative (AR) submitted that the assessee became aware of the impugned order only upon receipt of a recovery notice recently. Accordingly, there was a delay of 883 days in filing the present appeal before the Tribunal.



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7. The learned Departmental Representative (DR), on the other hand, strongly opposed the submissions of the learned AR and prayed for dismissal of the appeal on account of delay.

8. We have considered the rival submissions and perused the order of the learned CIT(A). It is noted that the first notice was issued on 14.01.2021 during the COVID-19 pandemic. Further, the Authorised Representative of the assessee passed away on 09.02.2022. In these circumstances, the assessee could not effectively pursue or remain aware of the appellate proceedings before the learned CIT(A). The learned DR relied upon the findings of the learned CIT(A).

9. It is an undisputed fact that the assessee became aware of the impugned order only upon receipt of the recovery notice and thereafter filed the present appeal with a delay of 883 days. Considering the entirety of the facts and circumstances, we are satisfied that there existed sufficient cause for the delay. Accordingly, in the interest of justice, the delay of 883 days is condoned and the appeal is admitted for adjudication.

10. In view of the facts and circumstances of the case, we are of the considered opinion that the assessee should be granted one final opportunity to substantiate his case on merits. Accordingly, the impugned order is set aside and the matter is restored to the file of



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the learned CIT(A) for fresh adjudication in accordance with law. The learned CIT(A) shall provide the assessee with a reasonable opportunity of being heard. The assessee is directed to diligently prosecute the appeal and actively participate in the appellate proceedings. The learned AR, Shri P. N. Rajan (Mobile No. 9843015598), has also undertaken to appear and represent the assessee before the learned CIT(A).

11. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open court on the 09th day of April 2026, in Chennai.

Sd/-

बालकृष्णन एस)

(BALAKRISHNAN S)

लेखा सदस्य/**ACCOUNTANT MEMBER**

Sd/-

(मनु कुमार गिरि)

(MANU KUMAR GIRI)

न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai,

दिनांक/Dated: 09th April, 2026.

SNDP, Sr. PS

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT, Chennai / Madurai / Salem / Coimbatore.
4. विभागीय प्रतिनिधि/DR
5. गार्डफाईल/GF