

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH: CHENNAI

श्री संजय अरोड़ा, लेखासदस्य एवं
श्री जॉर्ज माथन, न्यायिक सदस्य के समक्ष
BEFORE SHRI SANJAY ARORA, ACCOUNTANT MEMBER AND
SHRI GEORGE MATHAN, JUDICIAL MEMBER

आयकर अपील सं./ITA No.4/Mds/2017
निर्धारण वर्ष /Assessment Year: 2013-14

Smt. V. Kasturi,
13/3, 1st Street,
Chinnmetupalayam,
Kaladipet,
Chennai-600 079.

Vs. The Income Tax Officer,
Non-Corporate Ward-5(1),
Chennai-600 034.

[PAN: AHEPK 5079 L]
(अपीलार्थी/ Appellant)

(प्रत्यर्थी/ Respondent)

अपीलार्थी की ओर से/ Appellant by	:	Mr.K.Ravi, Adv.
प्रत्यर्थी की ओर से /Respondent by	:	Mr.N.Gopikrishna, JCIT
सुनवाई की तारीख/Date of Hearing	:	05.09.2017
घोषणा की तारीख /Date of Pronouncement	:	05.09.2017

आदेश / ORDER

PER GEORGE MATHAN, JUDICIAL MEMBER:

ITA No.4/Mds/2017 is an appeal filed by the assessee against the Order of Commissioner of Income Tax (Appeals)-5, Chennai, in ITA No. 93/CIT(A)-5/15-16 dated 18.10.2016 for the AY 2013-14 against the levy of penalty u/s.271B.

2. Shri N.Gopikrishna, JCIT represented on behalf of the Revenue and Shri K.Ravi, Adv. represented on behalf of the assessee.

3. It was submitted by the Ld.AR that the Ld.CIT(A) had dismissed the assessee's appeal on account of the delay of 151 days. It was a submission that the assessee's appeal before the Ld.CIT(A) was delayed by 151 days and the delay was specifically explained in so far as the assessee had specifically intimated that the assessee is a senior citizen of 73 years and was not keeping good health and was also suffering from breast cancer and hospitalized every now and then for treatment. It was a submission that only on account of the various medications and the treatment that the assessee has to undergo, the delay has occurred. It was a prayer that the delay may be condoned and the issues in this appeal to be restored to the file of the AO for adjudication on merits.

4. In reply, the Ld.DR did not raise any serious objections.

5. We have considered the rival submissions. Considering the fact that the assessee is a senior citizen and also suffering from breast cancer and hospitalized off and on, in the interest of natural justice, we are of the view that the delay in filing of the appeal is liable to be condoned and we do so. In these circumstances, the delay in filing the appeal by the assessee before the Ld.CIT(A) stands condoned and the issues in this appeal is restored to the file of the AO for adjudication on merits.

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

Order pronounced in the Open Court on September 05, 2017, at Chennai.

Sd/-
(संजय अरोड़ा)

(SANJAY ARORA)

लेखा सदस्य/**ACCOUNTANT MEMBER**

Sd/-
(जॉर्ज माथन)

(GEORGE MATHAN)

न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai,

दिनांक/Dated: September 05, 2017.

TLN

आदेश की प्रतिलिपि अग्रेषित/**Copy to:**

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त (अपील)/CIT(A)
4. आयकर आयुक्त/CIT
5. विभागीय प्रतिनिधि/DR
6. गार्ड फाईल/GF