

आयकर आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL, 'A' BENCH, CHENNAI
श्री एन.आर.एस. गणेशन, न्यायिक सदस्य एवं श्री एस जयरामन, लेखा सदस्य के समक्ष
**BEFORE SHRI N.R.S. GANESAN, JUDICIAL MEMBER AND
SHRI S. JAYARAMAN, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.2094/Chny/2019
निर्धारण वर्ष /Assessment Year: 2013-14

M/s. Tara Auto Finance (P) Ltd.,
No.5, Tholasingam Lane, Sowcarpet,
Chennai – 600 079.

Vs. The Income Tax Officer,
Corporate Ward – 3(1)(i/c),
Chennai – 34.

PAN: AACCT 1837D
(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by

: Shri D. Anand, Advocate for Shri Ajit
Kumbhat, CA

प्रत्यर्थी की ओर से /Respondent by

: Shri AR.V. Sreenivasan, JCIT

सुनवाई की तारीख/Date of Hearing

: 25.11.2019

घोषणा की तारीख /Date of Pronouncement

: 28.11.2019

आदेश / O R D E R

PER SHRI S. JAYARAMAN, ACCOUNTANT MEMBER:

The assessee filed this appeal against the order of the Commissioner of Income Tax (Appeals)-11, Chennai in ITA No.17/18-19/CIT(A)-11 dated 20.05.2019 for the assessment year 2013-14.

2. M/s. Tara Auto Finance Pvt. Ltd., is a finance company. Its assessment U/s.143(3) r.w.s. 147 was completed on 20.12.2016,

wherein the Assessing Officer initiated penalty proceedings U/s.271(1)(c). Subsequently, the Assessing Officer levied penalty U/s.271(1)(c) by an order dated 21.06.2017. Aggrieved against that order, the assessee filed an appeal before the CIT(A) with a delay of 362 days. The assessee submitted that the delay was due to tracing of relevant papers which got mixed up in the auditor's office and it took considerable time to trace them. However, the Id.CIT(A) dismissed the appeal, holding that the plea taken by the assessee is not sufficient to condone the delay. Aggrieved against that order, the assessee filed this appeal.

3. The Id.AR submitted that the Id.CIT(A) erred in dismissing the appeal without appreciating the fact that the delay was not caused intentionally and deliberately, as the assessee's appeal papers got mixed up in the auditor's office, which resulted in the delay in locating them. As soon as the papers were traced, the assessee hurriedly filed the appeal. In the interest of justice, the Id.CIT(A) should have condoned the delay and decided the matter on merits. Therefore, the Id.AR pleaded that the appeal be allowed. Per contra, the Id.DR supported the order of the Id.CIT(A).

4. We heard the rival submissions and gone through the relevant material. The assessee filed an appeal against the levy of penalty U/s.271(1)(c) before the CIT(A) with a delay of 362 days. On considering the assessee's above plea, in the interest of justice, we condone the delay in filing the appeal before the CIT(A) and remit the matter back to the Id.CIT(A) to decide the case on merits.

5. In the result, the assessee's appeal is treated as partly allowed.

Order pronounced in the Court on 28th November, 2019 in Chennai.

Sd/-

(एन.आर.एस. गणेशन)
(N.R.S. Ganesan)

न्यायिक सदस्य/Judicial Member

चेन्नई/Chennai,

दिनांक/Dated 28th November, 2019

RSR

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

Sd/-

(एस जयरामन)
(S. Jayaraman)

लेखा सदस्य /Accountant Member