

आयकर अपीलिय 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.1149/Chny/2019

निर्धारण वर्ष /Assessment Year: 2015-16

Smt.N.Meenakshy,
Flat No.2D,The South Gate,
35,Kasturi Rangan Road,
Alwarpet,Chennai 600 018.
[PAN: AAJPM 8791 R]

Vs. Deputy Commissioner of Income
Tax
Central Circle-1(1),
Chennai.

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

अपीलार्थी की ओर से/ Appellant by
प्रत्यर्थी की ओर से /Respondent by
सुनवाई की तारीख/Date of Hearing
घोषणा की तारीख /Date of
Pronouncement

: Mr.M.Ramasamy,C.A
: Mr. AR.V.Srinivasan,JCIT,D.R
: 28.11.2019
: 25.02.2020

आदेश / ORDER

PER S.JAYARAMAN, ACCOUNTANT MEMBER:

The assessee filed this appeal against the order of the Commissioner of Income Tax (Appeals)-16, Chennai in ITA No.15/C.I.T(A)-18/2017-18, dated 19.02.2019 for the assessment year 2015-16.

2. The assessee, Smt. N.Meenakshy, is the proprietrix of M/s.Sujathaa's Nest and also one of the partners of M/s. Accent Pharma and filed her return

on 13.03.2016. The A.O. completed scrutiny assessment under Section 143(3) on 29.09.2017 determining the assessed income at ₹.39,62,310/-. Aggrieved against the order of the A.O., the assessee filed an appeal belatedly before the learned CIT(A)-16, Chennai. In Form No.35, the assessee pleaded that assessee had medical ailments and had taken treatment at various places. She underwent a surgery, and is back to normalcy only recently. Hence, the delay of 126 days in filing of the appeal may be condoned. The assessee pleaded before the learned CIT(A) that the appeal may be heard on merits etc. The learned CIT(A) dismissed the appeal stating that the assessee has not furnished any documents in support of delay in filing of the appeal. Aggrieved with the order of the learned CIT(A), the assessee filed this appeal before us.

3. Before us, Ld. A.R. submitted that learned CIT(A) did not ask any documentary evidence or proof for condoning the appeal, filed belatedly, which is due to medical ailments and surgery. Ld. A.R. pleaded that if learned CIT(A) asked for and also given an opportunity, the assessee would have furnished the same. He invited our attention to the copy of a certificate dated 19.03.2018 issued by Dr.Kannan, K.R. M.S(Ortho), Assistant Surgeon, Government Medical college, Omandurar Government, Estate, Chennai and submitted that the assessee was under treatment and for the reason the delay

may be condoned and assessee's case may be decided on merits in the interests of justice.

4. We have heard the rival submissions and condoned the delay in the interests of justice. Since the learned CIT(A) has not decided the issue on merits, we deem it fit to remit the issues back to the file of learned CIT(A) to decide them on merits after affording an effective opportunity to the assessee. We also direct the assessee to render effective co-operation before the learned CIT(A), in accordance with law, enabling him to dispose of the appeal early.

5. In the result, the appeal of assessee is allowed for statistical purposes.

Order pronounced on the 25th February, 2020 in Chennai.

Sd/-

(एन.आर.एस. गणेशन)

(N.R.S. GANESAN)

न्यायिकसदस्य/Judicial Member

Sd/-

(एस जयरामन)

(S. JAYARAMAN)

लेखा सदस्य/ACCOUNTANT MEMBER

चेन्नई/Chennai,

दिनांक/Dated: 25th February, 2020.

JPV

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

