

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

श्री धुव्वुरु आर. एल रेड्डी, न्यायिक सदस्य एवं, श्री एस जयरामन, लेखा सदस्य समक्ष

**BEFORE SHRI DUVVURU RL REDDY, JUDICIAL MEMBER AND**  
**SHRI S. JAYARAMAN, ACCOUNTANT MEMBER**

आयकर अपील सं./I.T.A. No: 3446/Chny/2019

निर्धारण वर्ष/Assessment Year : 2015-16

M/s. Natural Products Export  
Corporation Limited,  
No. 53-A, Mirza Galib Street,  
Kolkata – 700 016.

Vs. Deputy Commissioner of Income  
Tax,  
No. 121, Mahatma Gandhi Road,  
Nungambakkam,  
Chennai – 600 034.

**[PAN: AABCN 0454B]**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थीकीओरसे/Appellant by

: None

प्रत्यर्थीकीओरसे/Respondent by

: Shri. G. Johnson, Addl. CIT

सुनवाईकीतारीख/Date of Hearing

: 20.04.2021

घोषणाकीतारीख/Date of Pronouncement

: 01.07.2021

**आदेश/ ORDER**

**PER S. JAYARAMAN, ACCOUNTANT MEMBER:**

The assessee filed this appeal against the order of the Commissioner of Income Tax (Appeals)-16 in ITA No. 60/CIT(A)-18/2017-18 dated 23.10.2019 for the assessment year 2015-16.

2. M/s. Natural Products Export Corporation Ltd., the assessee, is engaged in manufacturing handicraft items made of dry flowers and dried parts of plants and fragranced products for home fragrancing. While making the assessment for assessment year 2015-16, the Assessing Officer made disallowances under sections 14A, 36(1)(va) and depreciation. Aggrieved, the assessee filed an appeal before the CIT(A). The Ld. CIT(A) dismissed the appeal for the reason that the delay of 24 days in filing the appeal is not condoned and therefore dismissed the appeal as barred by limitation. Aggrieved, the assessee filed this appeal.

3. The case was posted for hearing through video conferencing on 20.04.2021. Although, the notice was served on 18.02.2021 and acknowledgment is on record, none was present for the assessee. We heard the Ld. DR and the Ld. DR supported the order of the Ld. CIT(A) stating that the assessee did not give any specific reasons for the delay and it did not bring any material on records to establish that it had taken all possible steps to file the appeal within the prescribed time period and the delay in filing the appeal occurred due to factors which were beyond its control.

4. We heard the Ld. DR. While going through the record, it was found from the statement of facts that the assessee has mentioned that after hearing our the arguments on multiple occasions, the CIT(A) have passed the

order specifying that the delay in filing the appeal cannot be condoned. This was done after the appeal was accepted on 20<sup>th</sup> February, 2018 and nearly after 22 months of deliberation, he was of the view that the delay cannot be condoned and has taken similar plea in the grounds of appeal also. The reasons for delay in filing the appeal submitted by the assessee before the Id. CIT(A), inter alia, are that the Director who was authorised to sign the appeal papers was travelling on business tours and hence could not sign the same. Since, the substantial points of law are involved in the appeal and the appellant would be put to hardship if the appeal is dismissed on the technical grounds of belated filing etc. It is clear from the above that the short delay in filing the appeal is explained. If at all the Ld. CIT(A) required any further material etc., the Ld. CIT(A) should have required the assessee to furnish the same before proceeding the appeal for hearing and decided the matter. In this case, we find that after carrying out the proceedings for a period of 22 months, as submitted by the assessee, supra, the Ld. CIT(A) without affording any opportunity to the assessee dismissed the appeal merely on condonation issue. We find that the reason given by the assessee are not deliberate. Further since the issues are involved with substantial justice, in the interests and justice the delay needs to be condoned and hence we condone the delay. Since, the Ld. CIT(A) has not decided the issues in the appeal on merits, we remit the issues back to the Ld. CIT(A). The Ld. CIT(A) after affording

adequate opportunity to the assessee, shall decide the issues on merits in accordance with law.

5. In the result, the assessee's appeal is treated as allowed for statistical purposes.

Order pronounced on 01<sup>st</sup> July , 2021 at Chennai.

**Sd/-**

(धुव्वुरु आर. एल रेड्डी)

**(DUVVURU RL REDDY)**

**न्यायिकसदस्य/Judicial Member**

**Sd/-**

(एस जयरामन)

**(S. JAYARAMAN)**

**लेखासदस्य/Accountant Member**

चेन्नई/Chennai,

दिनांक/Dated: 01<sup>st</sup> July , 2021

**JPV**

आदेशकीप्रतिलिपिअग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
4. आयकरआयुक्त/CIT
5. विभागीयप्रतिनिधि/DR

3. आयकरआयुक्त) अपील(/CIT(A)
6. गार्डफाईल/GF