

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 के समक्ष
Before Shri Duvvuru RL Reddy, Judicial Member &
Shri S. Jayaraman, Accountant Member

आयकर अपील सं./I.T.A. No. 295/Chny/2020
निर्धारण वर्ष/**Assessment Year:2013-14**

Mrs. T. Annapurani,
No. 67, Akshaya Colony, Padi,
Chennai 600 050
[PAN:AABPA8420F]

Vs. The Deputy Commissioner of
Income Tax,
Corporate Circle 2(2),
Chennai 600 034.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri T.T. Durairaj Kandiar, C.A.
प्रत्यर्थी की ओर से/Respondent by : Shri G. Johnson, Addl. CIT
सुनवाई की तारीख/ Date of hearing : 28.07.2021
घोषणा की तारीख /Date of Pronouncement : 10.08.2021

आदेश /O R D E R

PER DUVVURU RL REDDY, JUDICIAL MEMBER:

This appeal filed by the assessee is directed against the order of the Id. Commissioner of Income Tax (Appeals) 6, Chennai, dated 04.12.2019 relevant to the assessment year 2013-14 challenging the dismissal of the appeal on the ground of belated e-filing of appeal.

2. Brief facts of the case are that the assessee has filed the return of income for the assessment year 2013-14 on 23.10.2013 admitting an income of ₹. 68,91,171/-. The return filed by the assessee was processed under section 143(1) of the Income Tax Act, 1961 [“Act” in short] and

thereafter, the case of the assessee was taken up for scrutiny. After considering the details filed against statutory notices, the assessment under section 143(3) of the Act was completed by assessing total income of the assessee at ₹. 1,03,96,681/-. On appeal, the Id. CIT(A) dismissed the appeal filed by the assessee without adjudicating the issue on merits on the ground that the assessee has failed to explain the delay in e-filing the appeal.

3. On being aggrieved, the assessee is in appeal before the Tribunal. The Id. Counsel for the assessee has submitted that the Id. CIT(A) has erroneously dismissed the appeal summarily without going into the merits of the case and without appreciating the fact that the assessee has filed manual appeal within the time stipulated under the Act. It was further submission that the assessee was not aware of e-filing procedure which was introduced with effect from 01.03.2016. It was further submission that after receipt of a letter dated 03.05.2017 from the office of the Id. CIT(A) pointing out the requirement of filing the appeal online, the assessee has duly filed her appeal online on 10.05.2017. Thus, the Id. Counsel for the assessee prayed that suitable directions may be given to the Id. CIT(A) to adjudicate the issue on merits by giving an opportunity to the assessee.

4. Per contra, the Id. DR referred to the order of the Id. CIT(A) and submitted that the assessee has failed to file the appeal electronically before

the due date of filing of the appeal, which is mandated by amendment to Rule 45 of the I.T. Rules, notified by the CBDT vide Notification No. S.O. 637(E) dated 01.03.2016, the manual appeal filed has been rightly treated by the Id. CIT(A) as non-est.

5. We have heard both the sides, perused the materials available on record and gone through the orders of authorities below. It is an admitted fact that against the assessment order, the assessee filed a manual appeal on 07.04.2016, which is well within the time provided under the Act. Moreover, it is the very first year of introduction of new amendment to Rule 45 of the Income Tax Rules by the Income-tax (3rd Amendment) Rules, 2016 vide Notification No. 11/2016 dated 1st March, 2016. On perusal of the assessee's paper book, we find that the Id. CIT(A) has issued a letter dated 03.05.2017 intimating the assessee for e-filing of the appeal and to comply with e-filing of the appeal on or before 22.05.2017. Accordingly, the assessee has e-filed the appeal on 10.05.2017 well before the date specified by the Id. CIT(A) in his letter dated 03.05.2017 for e-filing the appeal. In view of the above facts, we are of the considered opinion that the assessee was prevented by reasonable cause for the delay in e-filing the appeal within the due date of filing the appeal before the Id. CIT(A). Accordingly, we condone delay in filing the appeal before the Id. CIT(A). Thus, we set aside the appellate order and direct the Id. CIT(A) to adjudicate the grounds on merits

raised in the appeal of the assessee in accordance with law and pass fresh appellate order after affording sufficient opportunities of being heard to the assessee.

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

Order pronounced on the 10th August, 2021 in Chennai.

Sd/-
(S. JAYARAMAN)
ACCOUNTANT MEMBER

Sd/-
(DUVVURU RL REDDY)
JUDICIAL MEMBER

Chennai, Dated, 10.08.2021

Vm/-

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.