

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'B' BENCH, CHENNAI
श्री वी. दुर्गा राव, न्यायिक सदस्य एवं श्री जी. मंजुनाथा, लेखा सदस्य के समक्ष ।
Before Shri V. Durga Rao, Judicial Member &
Shri G. Manjunatha, Accountant Member

आयकर अपील सं./I.T.A. No.2328/Chny/2019
निर्धारण वर्ष/**Assessment Year: 2007-08**

M/s. IAEC Industries Madras Limited,
New No. 30/Old No. 19, Dr. Ambedkar
Road, Kodambakkam,
Chennai 600 024.

[PAN: AAACI0847G]

The Assistant Commissioner of
Income Tax, Company Circle II(3)
Now ITO, Corporate Ward 2(4),
Chennai 600 034.

(अपीलार्थी /Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri K.S. Lakshminarayanan, C.A.
प्रत्यर्थी की ओर से/Respondent by : Ms. R. Anita, JCIT
सुनवाई की तारीख/ Date of hearing : 19.08.2021
घोषणा की तारीख /Date of Pronouncement : 19.08.2021

आदेश /O R D E R

PER V. DURGA RAO, JUDICIAL MEMBER:

This appeal filed by the assessee is directed against the order of the Id. Commissioner of Income Tax (Appeals) 9, Chennai, dated 06.06.2019 relevant to the assessment year 2007-08.

2. When the appeal was taken up for hearing, the Id. Counsel for the assessee has submitted that the Id. CIT(A) has dismissed the appeal of the assessee on the ground that there is a delay in filing the appeal and not considered the appeal on merits and prayed that the short delay may be condoned.

3. On the other hand, the Id. DR supported the order passed by the Id. CIT(A).

4. We have heard both the sides, perused the materials available on record and gone through the orders of authorities below. Against the additions towards cessation of liability as well as long term capital gains on sale of land, the assessee preferred an appeal before the Id. CIT(A) with a delay of 33 days in filing the appeal. The assessee has filed an affidavit to condone the delay before the Id. CIT(A). However, the Id. CIT(A) has neither condoned the delay nor adjudicated the appeal on merits. We have gone through the affidavit filed by the assessee and find that there is sufficient cause to condone the delay. Under the above facts and circumstances, we direct the Id. CIT(A) to condone the delay and adjudicate the appeal on merits by affording meaningful opportunities of being heard to the assessee. Thus, the appeal filed by the assessee is allowed for statistical purposes.

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

Order pronounced on the 19th August, 2021 at Chennai.

Sd/-
(G. MANJUNATHA)
ACCOUNTANT MEMBER

Sd/-
(V. DURGA RAO)
JUDICIAL MEMBER

Chennai, Dated, the 19.08.2021

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.