

आयकर अपीलिय अधिकरण, 'सी' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH, CHENNAI

श्री महावीर सिंह, उपाध्यक्ष एवं श्री जी. मंजुनाथ, लेखा सदस्य के समक्ष

BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT AND
SHRI G. MANJUNATHA, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.: **584/CHNY/2020**

निर्धारण वर्ष / Assessment Year: 2011-12

M/s. Fire and Security
Association of India,
No.19/1, Kannadasansalai,
Behind Natesan Park, T.Nagar,
Chennai – 600 017.

Vs **The Income Tax Officer**
(Exemption),
Ward -4,
Chennai – 34.

PAN: AAATF 1715F

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by
प्रत्यर्थी की ओर से/Respondent by

: Shri R. Vijayaraghavan, Advocate
: Shri G. Johnson, Addl. CIT

सुनवाई की तारीख/Date of Hearing

: 02.12.2021

घोषणा की तारीख/Date of Pronouncement

: 02.12.2021

आदेश /O R D E R

PER MAHAVIR SINGH, VP:

This appeal by the assessee is arising out of the order of Commissioner of Income Tax (Appeals)-10, Chennai in ITA No.201/17-18/AY 2011-12, order dated 23.01.2020. The assessment was framed by the ITO (Exemptions), Ward-4, Chennai for the assessment year 2011-12 vide order dated 21.12.2017 u/s.

143(3) r.w.s. 147 of the Income Tax Act, 1961 (hereinafter the 'Act').

2. The only issue in this appeal of assessee is against the order of CIT(A) dismissing the appeal of assessee as filed beyond due date without providing opportunity to rectify the defects. For this, assessee has raised various grounds, which need not be reproduced.

3. We have heard rival contentions and gone through the facts and circumstances of the case. We noted that the CIT(A) has dismissed the appeal as belated appeal and barred by limitation by one day, according to him. Now, the grievance of assessee is that the CIT(A) has not allowed opportunity to file condonation petition even if there is a delay of one day. When these facts were confronted to Id. senior Department Representative, he only stated that the matter can be remanded back to the file of the CIT(A). Hence, we remand the matter back to the file of CIT(A) and in case, there is a delay of one day, the assessee will file condonation petition or will explain with evidence that there is no delay. After considering the delay, the CIT(A) will adjudicate the issue on merits. Accordingly, the order of CIT(A) is set aside and appeal of the assessee is allowed for statistical purpose.

4. In the result, the appeal of the assessee is allowed for statistical purpose.

Order pronounced in the court on 2nd December, 2021 at Chennai.

Sd/-

(जी. मंजुनाथ)

(G. MANJUNATHA)

लेखा सदस्य /ACCOUNTANT MEMBER

Sd/-

(महावीर सिंह)

(MAHAVIR SINGH)

उपाध्यक्ष /VICE PRESIDENT

चेन्नई/Chennai,

दिनांक/Dated, the 2nd December, 2021

RSR

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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|------------------------|--------------------------|------------------------------|
| 1. अपीलार्थी/Appellant | 2. प्रत्यर्थी/Respondent | 3. आयकर आयुक्त (अपील)/CIT(A) |
| 4. आयकर आयुक्त /CIT | 5. विभागीय प्रतिनिधि/DR | 6. गार्ड फाईल/GF. |