

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'C' BENCH, CHENNAI
श्री वी. दुर्गा राव, न्यायिक सदस्य एवं श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष ।
Before Shri V. Durga Rao, Judicial Member &
Shri Manoj Kumar Aggarwal, Accountant Member

आयकर अपील सं./I.T.A. No.595/Chny/2020
निर्धारण वर्ष/Assessment Year: 2015-16

M/s. Hitachi Automotive Systems
(India) Private Limited, Plot No. 17, One
Hub Chennai, Panchanthiruthi Village,
Manamathy PO, Thiruporur Taluk,
Chengalpattu, Tamil Nadu 603 105.
[PAN:AACCH9517N]

The Assistant Commissioner of
Income Tax, Corporate Circle 2(2),
Room No. 512, Wanaparthy Block,
5th Floor, Nungambakkam,
Chennai 34.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri Ashik Shah, CA
प्रत्यर्थी की ओर से/Respondent by : Shri G. Johnson, Addl. CIT
सुनवाई की तारीख/ Date of hearing : 09.12.2021
घोषणा की तारीख /Date of Pronouncement : 15.12.2021

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)-6, Chennai dated 17.03.2020 relevant to the assessment year 2015-16.

2. When this appeal was taken up for hearing, the Id. Counsel for the assessee has submitted that the Id. CIT(A) has dismissed the appeal on the ground that there is a delay of seven days in filing the appeal. He has submitted that the order passed by the Assessing Officer as per Form No.

35 is 27.11.2018. It was further submitted that the assessment order copy has been received by the assessee on 04.12.2018 and the assessee has filed an appeal before the Id. CIT(A) on 02.01.2019. Therefore, the Id. Counsel for the assessee has submitted that there is no delay in filing the appeal before the Id. CIT(A). The Id. DR has not raised any objection.

3. We have heard both the sides. We find from Form No. 35 that the date of the assessment order is 27.11.2018 and as per the proof filed by the assessee, the copy of the order has been received by the assessee on 04.12.2018. Further, we find that as per appellate order, the appeal filed by the assessee was dated 02.01.2019 and thus, there is no delay in filing the appeal. In view of the above, we set aside the order of the Id. CIT(A) and remit the matter back to the file of the Id. CIT(A) to adjudicate the appeal on merits after affording an opportunity of being heard to the assessee.

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

Order pronounced on 15th December, 2021.

Sd/-
(MANOJ KUMAR AGGARWAL)
ACCOUNTANT MEMBER

Sd/-
(V. DURGA RAO)
JUDICIAL MEMBER

Chennai, Dated, 15.12.2021

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.