

आयकर अपीलिय अधिकरण, 'सी' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'C' 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. Nos.189, 190, 191 and 192/Chny/2020
निर्धारण वर्ष/Assessment Years: 2007-08, 2008-09 & 2009-10

Pathiudeen Aarifa
299/A1 Amba Nagar, Seethakathi
Street, Rajapalayam 626 117.

The Income Tax Officer,
Vs. Ward I(1), Income Tax Office,
Virudhunagar.

[PAN:ADYPA0446M]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : None
प्रत्यर्थी की ओर से/Respondent by : Shri G. Johnson, Addl. CIT
सुनवाई की तारीख/ Date of hearing : 12.01.2022
घोषणा की तारीख /Date of Pronouncement : 24.01.2022

आदेश /O R D E R

PER V. DURGA RAO, JUDICIAL MEMBER:

These four appeals filed by the assessee are directed against separate orders of the Id. Commissioner of Income Tax (Appeals) 1, Madurai dated 18.11.2019 relevant to the assessment years 2007-08, 2008-09 and 2009-10 passed under section 143(3) of the Income Tax Act, 1961 ["Act" in short], and order dated 19.11.2019 for the assessment year 2009-10 passed under section 271(1)(c) of the Act.

2. The assessments under section 143(3) of the Act were

completed for the assessment years 2007-08, 2008-09 and 2009-10 on 26.03.2014. Against the assessment orders, the assessee preferred appeals before the Id. CIT(A) with a delay of 395 days in filing the appeals. Since the assessee has submitted a certificate of hospitalization of her husband for a period of 46 days from 15.04.2014 to 30.05.2014 filed along with the condonation petition before the Id. CIT(A), the Id. CIT(A) rejected the condonation petition for the delay of 395 days in filing the appeals and dismissed the appeals of the assessee against quantum addition for the assessment years 2007-08 to 2009-10.

3. On being aggrieved, the assessee is in appeal before the Tribunal. As per the petition dated 25.03.2021 filed by the Id. Counsel for the assessee, the hearing of appeals posted on 31.03.2021 have been adjourned to 27.05.2021 and thereafter adjourned to various dates. Finally, when the appeals were taken up for hearing on 12.01.2022, none appeared or any adjournment petition filed on behalf of the assessee. Hence, we proceed to decide the appeals on merits after hearing the Id. DR.

4. We have heard the Id. DR, perused the materials available on

record and gone through the orders of authorities below. In this case, the assessments under section 143(3) of the Act were completed on 26.03.2014 for the assessment years 2007-08, 2008-09 and 2009-10. Against the addition/disallowances made in the assessment years, the assessee preferred appeal before the Id. CIT(A) with a delay of 395 days in filing the appeals. The Id. CIT(A) dismissed the appeals of the assessee for want of documentary evidence to be filed along with the condonation petition to explain the delay of 395 days in filing the appeals. In the grounds of appeal, the assessee has raised a specific ground that the Id. CIT(A) has erred in not affording adequate opportunities to the assessee to submit necessary evidences for condonation of delay of 395 days in filing the appeal and prayed that the appeals may be remitted back to the file of the Id. CIT(A) for filing necessary documentary evidences to condone the delay. In view of the above facts and circumstances, we set aside the appellate order and direct the Id. CIT(A) to decide the matter afresh in accordance with law after affording adequate opportunities of being heard to the assessee for filing necessary documentary evidences for the delay in filing the appeals for the assessment years under appeal.

5. The assessee has also filed an appeal against penalty order

under section 271(1)(c) of the Act for the assessment year 2009-10. The quantum addition made for the assessment year 2009-10 has not been attained its finality as the appeal for the assessment year 2009-10 has been remitted back to the file of the Id. CIT(A) for fresh adjudication hereinabove. The appeal filed against levy of penalty under section 271(1)(c) of the Act has not been adjudicated on merits by the Id. CIT(A). In view of the above facts and circumstances, the appeal filed against dismissal of appeal filed against the penalty order is also remitted back to the file of the Id. CIT(A) for fresh adjudication after deciding quantum addition for the assessment year 2009-10.

6. In the result, all the appeals filed by the assessee are allowed for statistical purposes.

Order pronounced on 24th January, 2022 at Chennai.

Sd/-
(G. MANJUNATHA)
ACCOUNTANT MEMBER

Sd/-
(V. DURGA RAO)
JUDICIAL MEMBER

Chennai, Dated, 24.01.2022

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.