

आयकर अपीलीय अधिकरण 'बी' न्यायपीठ चेन्नई में।

IN THE INCOME TAX APPELLATE TRIBUNAL

"B" BENCH, CHENNAI

माननीय श्री महावीर सिंह, उपाध्यक्ष एवं

माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।

BEFORE HON'BLE SHRI MAHAVIR SINGH, VICE PRESIDENT AND

HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM

आयकर अपील सं./ **ITA No.844/Chny/2019**

(निर्धारण वर्ष / **Assessment Year: 2014-15**)

Shri. Ramadoss Vasantha Kumar No.3/202-B, Pandian Salai, Gandhi Nagar, Neelankarai, Chennai – 600 115.	बनाम/ Vs.	ACIT Non-Corporate Circle 15(1), Chennai – 600 034.
स्थायी लेखा सं./जीआइ आर सं./ PAN/GIR No. ABWPV-4193-N		
(□ पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	None
प्रत्यर्थी की ओरसे/ Respondent by	:	Shri P. Sajit Kumar (JCIT) –Ld. DR

सुनवाई की तारीख/ Date of Hearing	:	24-02-2022
घोषणा की तारीख / Date of Pronouncement	:	24-02-2022

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. None has appeared for assessee during hearing of captioned appeal. The Ld. DR pleaded for dismissal of the appeal. However, upon perusal of assessment order dated 20.12.2016, it could be seen that the

assessment has been framed on *best judgment* basis u/s 144. The assessee's further appeal has been dismissed in *limine* by learned first appellate authority since there was a delay of 16 days in the appeal. Aggrieved, the assessee is in further appeal before us.

2. We are of the considered opinion the delay of 16 days should not deprive the assessee to seek justice. Considering the same, we direct Ld. CIT(A) to condone the delay and pass speaking order on merits after affording reasonable opportunity of hearing to the assessee

3. The appeal stands allowed for statistical purposes.

Order pronounced on 24th February, 2022.

Sd/-
(MAHAVIR SINGH)
उपाध्यक्ष / VICE PRESIDENT

Sd/-
(MANOJ KUMAR AGGARWAL)
लेखक सदस्य / ACCOUNTANT MEMBER

चेन्नई / Chennai; दिनांक / Dated : 24-02-2022

JPV

आदेश की प्रतिलिपि प्रेषित/Copy of the Order forwarded 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