

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

श्री महावीर सिंह, उपाध्यक्ष एवं श्री गिरीश अग्रवाल, लेखा सदस्य के समक्ष

**BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT AND  
SHRI GIRISH AGRAWAL, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.: 827/CHNY/2020

निर्धारण वर्ष /Assessment Year: 2013-14

**Smt. Gopi Sripriya,**  
S2, Old No.43/14, New No.67/15, v. **The Income Tax Officer,**  
Amar Sindur, Pantheon Road, Non-Corporate Ward-9(4),  
Egmore, Chennai – 600008. Chennai – 34.  
**PAN: BRQPS 7722B**

(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

: 02.03.2022

घोषणा की तारीख/Date of Pronouncement

: 03.03.2022

**आदेश /O R D E R**

**PER MAHAVIR SINGH, VP:**

This appeal filed by the assessee is directed against the order of learned Commissioner of Income Tax (Appeals)-10, Chennai in ITA No.58/CIT(A)-10/16-17/A.Y.2013-14, dated 28.02.2020. The assessment was framed by the ITO, Non-Corporate Ward-9(4), Chennai for the assessment year 2013-14 u/s.143(3) of the Income Tax Act, 1961 (hereinafter 'the Act'), vide order dated 31.03.2016.

2. At the outset, it is noticed that the CIT(A) dismissed the appeal as not maintainable as the appeal was filed physically instead of filing through electronic mode. The assessee has filed various grounds for the above issue but we need not to reproduce the grounds.

3. We noted that this appeal is time barred by 164 days, appeal filed by assessee before us on 09.10.2020, which was communicated to the assessee only on 28.02.2020 as per Form 36 filed by the assessee before us. The appeal is to be filed on or before 29<sup>th</sup> April, 2020. It is the period during which lockdown was imposed and COVID period started. The Hon'ble Supreme Court in Miscellaneous Application No.665 of 2021 vide order dated 23.03.2020 has given directions that the delay are to be condoned during this period 15.03.2020 to 14.03.2021 and they have condoned the delay up to 28.02.2022 in Miscellaneous Application No.21 of 2022 vide order dated 10.01.2022. In term of the directions of Hon'ble Supreme Court, we condone the delay and admit the appeal.

3. After hearing Id. Senior DR, Shri G.Johnson we are of the view that the assessee should have been provided opportunity for filing

of electronic appeal by the CIT(A) before taking decision. The assessee in her grounds has also raised the issue that the CIT(A) also noted that the appeal filed as belated but actually it was not delayed and even the assessee has filed appeal through electronic also as mentioned in Form 36, but the same was not digitally signed but was done through electronic verification code. This is only a technical defect. In these facts, we are of the view that the assessee should be allowed one more opportunity to rectify the defect and accordingly we set aside the order of CIT(A) and remand the matter back to his file for opportunity to the assessee to file appeal in electronic mode, free of defects. The CIT(A) will take up the appeal after that and will decide on merits. Needless to say that the CIT(A) will not reject the electronic appeal on the ground that there is delay on account of non-filing of e-appeal.

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

Order pronounced in the court on 3<sup>rd</sup> March, 2022 at Chennai.

Sd/-

(गिरीश अग्रवाल)

**(GIRISH AGRAWAL)**

लेखा सदस्य /ACCOUNTANT MEMBER

चेन्नई/Chennai,

दिनांक/Dated, the 3<sup>rd</sup> March, 2022

Sd/-

(महावीर सिंह)

**(MAHAVIR SINGH)**

उपाध्यक्ष /VICE PRESIDENT

**RSR**

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.            |