

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

श्री महावीर सिंह, उपाध्यक्ष एवं डॉ एम एल मीना, लेखा सदस्य के समक्ष
BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT AND
Dr. M.L. MEENA, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.: 2919/CHNY/2019
निर्धारण वर्ष /Assessment Year: 2015-16

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

The Income Tax Officer
v. (Exemptions),
Ward 4,
Chennai.

PAN: AAATF 1715F

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

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

: Shri R. Vijayaraghavan, Advocate
: Shri. AR V Sreenivasan, Addl. CIT

सुनवाई की तारीख/Date of Hearing

: 09.03.2022

घोषणा की तारीख/Date of Pronouncement

: 15.03.2022

आदेश /O R D E R

PER BENCH:

This appeal by the assessee is arising out of the order of Learned Commissioner of Income Tax (Appeals)-10, Chennai in ITA No.202/CIT(A)-10(Tr)/17-18 dated 31.07.2019 for the assessment year 2015-16. The assessment was framed by the Income Tax Officer (Exemptions), Ward 4, Chennai for the assessment year 2015-16 u/s. 143(3) of the Income Tax Act, 1961 (hereinafter 'the Act') vide order dated 27.12.2017.

2. At the time of hearing, it is noticed that the appeal is barred by limitation by 9 days and the assessee has filed affidavit for condonation of delay stating that the order of CIT(A) dated 31.07.2019 was received by assessee company on 10.08.2019 and the appeal was to be filed on or before 09.10.2019 but actually filed on 18.10.2019 with a delay of 9 days. It is stated that the accountant of assessee's company Shri Logesh, who is looking after the company's income tax matter and maintaining the records of appeal matters has misplaced the order with some other old documents. Subsequently, while rearranging the documents the order was traced and sent to the counsel for filing appeal. Later, the appeal has been prepared and filed with a delay of 9 days. The assessee stated that the delay is neither willful nor wanton but only due to misplacing of order by the accountant of the assessee company. When this was confronted to Id. Senior DR, he has not objected for condonation of delay. Hence, we condone the delay and admit the appeal.

3. At the outset, the Id.counsel for the assessee stated the CIT(A) dismissed the appeal ex-parte and even on merits, he has just made a passing reference and not discussed how the assessee is not entitled for claim of exemption u/s.11 of the Act and how assessee has contravened the provision of section 13(3) of the Act. The Id.counsel

for the assessee took us through the order of CIT(A) and cited para 3.8, which reads as under:-

“3.8 The notices for hearing were sent on 10.05.2019, 08.03.2019, 18.02.2019 and there has been no representation from the side of the assessee and it can be assumed that they have nothing to say in their defence. The case is hence being decided on the merits on the available record. “

4. When this was confronted to Id. Senior DR, he fairly agreed that the matter can be restored back to the file of the CIT(A) for fresh adjudication. After hearing rival contentions and going through the order of CIT(A), we notice that the order of CIT(A) is ex-parte and moreover there is no speaking order on the issue raised by assessee. Hence, we set aside the order of CIT(A) and remand the matter back to his file for fresh adjudication.

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

Order pronounced in the court on 15th March, 2022 at Chennai.

Sd/-

(डॉ एम एल मीना)

(Dr. M.L. MEENA)

लेखा सदस्य /ACCOUNTANT MEMBER

Sd/-

(महावीर सिंह)

(MAHAVIR SINGH)

उपाध्यक्ष /VICE PRESIDENT

चेन्नई/Chennai,

दिनांक/Dated, the 15th March, 2022

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. |