

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.429/Chny/2021**
(निर्धारण वर्ष / **Assessment Year: 2018-19**)

Bhuvana Anand 14 (Old No.20A), Sambasivan Street, T. Nagar, Chennai – 600 017.	बनाम/ Vs.	DCIT Centralized Processing Center, Bangalore.
स्थायी लेखा सं./जीआइ आर सं./ PAN/GIR No. AIIPB-2752-L		
(□ पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Shri R. Venkata Raman (CA) – Ld. AR
प्रत्यर्थी की ओरसे/ Respondent by	:	Shri G. Johnson (Addl. CIT) – Ld. DR

सुनवाई की तारीख/ Date of Hearing	:	29-03-2022
घोषणा की तारीख / Date of Pronouncement	:	29-03-2022

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2018-19 arises out of the order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC) [in short 'CIT(A)] dated 30-08-2021 in the matter of intimation issued u/s 143(1) issued by CPC, Bangalore on 29.04.2019.
2. The Ld. AR drew our attention to the impugned order and submitted that the Ld. CIT(A) dismissed the appeal on technical grounds for want of condonation of delay of 7 days as well as in view of the

observation that copy of order passed u/s 143(1) was not filed by the assessee. The Ld. AR submitted that there was reasonable cause for late filing of the appeal. The Ld. AR also submitted that the copy of order passed u/s 143(1) was duly filed by the assessee which is evident from the screenshot taken from the e-filing portal of the Income Tax Department. The Ld. Sr. DR submitted that the assessee did not mention the fact of late filing of appeal in Form No.35.

3. We find that against intimation issued u/s 143(1) by CPC, Bangalore, the assessee preferred further appeal to Ld. CIT(A) wherein the appeal has been dismissed on technical grounds as narrated in para-2 above. Keeping in view the principles of natural justices, we set aside the impugned order and restore the appeal back to the file of Ld. CIT(A) to consider the matter of condonation of delay leniently and thereafter, adjudicate the appeal on merits by way of speaking order. The assessee, in turn, is directed to substantiate its case failing which Ld. CIT(A) shall be at liberty to dispose-off the appeal on the basis of material on record.

4. The appeal stands allowed for statistical purposes.

Order pronounced on 29th March, 2022.

Sd/-
(MAHAVIR SINGH)
उपाध्यक्ष / VICE PRESIDENT

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

चेन्नई / Chennai; दिनांक / Dated : 29-03-2022
EDN/-

आदेश की प्रतिलिपि ँ ग्रेषित/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