

**आयकर अपीलीय अधिकरण 'डी' न्यायपीठ चेन्नई में।**

**IN THE INCOME TAX APPELLATE TRIBUNAL**

**"D" 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.943/Chny/2020

(निर्धारण वर्ष / **Assessment Year: 2016-17**)

<b>Shri. V. Sundara Moorthy</b> 16, Gandhi Avenue, Gangatheeswara Koil Road, Purasawakkam, Chennai – 600 007.	<b>बनाम/ Vs.</b>	<b>ITO,</b> NCW-9(4), Chennai.
स्थायी लेखा सं./जीआइ आर सं./PAN/GIR No. <b>AAKPS-4401-M</b>		
(□ पीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थी की ओरसे/ <b>Appellant by</b>	:	None
प्रत्यर्थी की ओरसे/ <b>Respondent by</b>	:	Shri G. Johnson (Addl. CIT) –Ld. DR

सुनवाई की तारीख/ <b>Date of Hearing</b>	:	30-03-2022
घोषणा की तारीख / <b>Date of Pronouncement</b>	:	30-03-2022

**आदेश / O R D E R**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeal by assessee for Assessment Year (AY) 2016-17 arises out of the order of learned Commissioner of Income Tax (Appeals)-

10, Chennai [CIT(A)] dated 12-03-2020 in the matter of assessment framed by Ld. Assessing Officer [AO] u/s. 143(3) of the Act on 29-12-2018.

2. At the time of hearing none appeared for the assessee. The hearing notice has returned back un-served. Upon perusal of impugned order, it could be seen that none appeared for assessee during appellate proceedings and the appeal was dismissed for want of condonation of delay of 20 days.

3. The Registry noted the delay of five days in the appeal which we are inclined to condone keeping in view the adverse situation arising out of Covid-19 Pandemic. The Ld. Senior DR pleaded for dismissal of the appeal.

4. On perusal of assessment order, it could be seen that the returned income of Rs.5.43 Lacs has been assessed at Rs. 175.92 Lacs after certain additions. Though, the assessee preferred further appeal, however, it remained non-compliant as noted in para-3 of the impugned order. It was also noted that there was a delay of 20 days in the appeal. Accordingly, the appeal was dismissed. Aggrieved, the assessee is in further appeal before us.

5. Although we concur with the submissions of the Ld. Sr. DR that the assessee has remained negligent in attending the proceedings before lower authorities, however, keeping in view the principles of natural justice, we set aside the impugned order and restore the matter back to the file of the Ld. CIT(A). The Ld. CIT(A) shall consider the issue of condonation of delay leniently and if the appeal is admitted, adjudicate the

appeal 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.

6. The appeal stands allowed for statistical purposes.

Order pronounced on 30<sup>th</sup> March, 2022.

**Sd/-**  
**(MAHAVIR SINGH)**  
**उपाध्यक्ष /VICE PRESIDENT**

**Sd/-**  
**(MANOJ KUMAR AGGARWAL)**  
**लेखा सदस्य / ACCOUNTANT MEMBER**

चेन्नई / Chennai; दिनांक / Dated : 30-03-2022  
**JPV**

**आदेश की प्रतिलिपि अग्रेषित/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