

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
'A' BENCH, CHENNAI

श्री महावीर सिंह, उपाध्यक्ष एवं श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष  
**BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT AND**  
**SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.: 517/CHNY/2021

निर्धारण वर्ष /Assessment Year:2016-17

**M/s. Shri Mahima Agency,**  
27, Poolavadipirivu Bye Pass  
Road,  
Dharapuram – 638 656.

**The Income Tax Officer,**  
v. Ward-2.,  
Tirupur.

**PAN: ABIFS 5619Q**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by

: None

प्रत्यर्थी की ओर से/Respondent by

: Shri AR.V. Sreenivasan, Addl.CIT

सुनवाई की तारीख/Date of Hearing

: 11.05.2022

घोषणा की तारीख/Date of Pronouncement

: 11.05.2022

**आदेश /O R D E R**

**PER MAHAVIR SINGH, VP:**

This appeal by the assessee is arising out of the revision order of Principal Commissioner of Income Tax, Coimbatore in Revision No.PCIT, Coimbatore-1/Revision-263/100000195636/2021, order dated 30.03.2021. The assessment was framed by

the ITO, Ward-2, Tirupur for the assessment year 2016-17 u/s.144 of the Income Tax Act, 1961 (hereinafter the 'Act') vide order dated 26.12.2018.

2. At the outset, it is noticed that this appeal is barred by limitation by 177 days and assessee has filed affidavit for condonation of delay stating the reasons as under:-

“1) That we received the order under section 263 of the Income Tax Act 1962 for the assessment year 2016-17 on 30.03.2021.

2) That, as per the said order, it was found that the assessment order passed under section 144 on 26/12/2018 was set-aside under section 263 of the Act with directions to the Assessing Officer to re-do the assessment afresh.

3) The appeal against the impugned order, ought to have been filed on or before 29/05/2021, is filed for the Asst. Year 2016-17 on 22/11/2021 with a delay.

4) Though the order u/s.263 dt. 30/03/2021 was served on that day, the appeal now filed is still within time in view of the decision by the Supreme Court in M.A. No.665/2021 in SMW(C) No.3/2020 dated 23/09/2021.”

Admittedly the revision order is dated 30.03.2021 and the appeal is to be filed on or before 29.05.2021 but it was filed only on 22.11.2021 with a delay of 177 days. We noted that this is Covid-19 pandemic period and 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. Respectfully following the same, we feel that the delay needs to be condoned. Hence, we condone the delay and admit the appeal.

3. Despite issue of notice, none is present from assessee's side and hence, we decided to take up this appeal ex-parte qua assessee. We have heard Id. Senior DR and on query from the Bench, the Id. Senior DR admitted that the revision order passed by PCIT is ex-parte and first show-cause notice was issued dated 18.03.2021, it is not clear when this notice was served but actually revision order is passed on 30.03.2021. None was present from assessee's side. Despite that, the PCIT passed revision order ex-parte. As the order of PCIT is ex-parte, we in the interest of natural justice, remand the matter back as PCIT's order is in violation of principles of natural justice. Accordingly, the order of PCIT is set aside and matter remanded back to his file for fresh adjudication after allowing reasonable opportunity of being heard to the assessee. The assessee will present itself before the PCIT as

and when notice is issued and will file all details to explain its case.

The appeal of the assessee is allowed for statistical purposes.

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

Order pronounced in the open court on 11<sup>th</sup> May, 2022 at Chennai.

Sd/-

(मनोज कुमार अग्रवाल)

**(MANOJ KUMAR AGGARWAL)**

लेखा सदस्य /ACCOUNTANT MEMBER

Sd/-

(महावीर सिंह )

**(MAHAVIR SINGH)**

उपाध्यक्ष /VICE PRESIDENT

चेन्नई/Chennai,

दिनांक/Dated, the 11<sup>th</sup> May, 2022

**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.            |