

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL
'B' 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.: 985/CHNY/2020

निर्धारण वर्ष /Assessment Year:2014-15

Shri Marimuthu Shankar,
W-727, 4th Cross Street,
Anna Nagar West Extension,
Chennai – 600 101.

The ITO,
v. Non Corporate Ward 7(5),
Chennai

PAN: BHTPS 0557H

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by

: None

प्रत्यर्थी की ओर से/Respondent by

: Shri Varuvooru Sreedhar, Addl.CIT

सुनवाई की तारीख/Date of Hearing

: 08.06.2022

घोषणा की तारीख/Date of Pronouncement

: 15.06.2022

आदेश /O R D E R

PER MAHAVIR SINGH, VP:

This appeal by the assessee is arising out of the order of Commissioner of Income Tax (Appeals)-7, Chennai in ITA No.45/CIT(A)-7/2019-20, order dated 16.01.2020. The assessment was framed by the Income Tax Officer, Non-Corporate Ward 7(5), Chennai for the assessment year 2014-15 u/s.143(3) r.w.s. 147 of the Income Tax Act, 1961 (hereinafter the 'Act') vide order dated 17.07.2019

2. At the outset, it is noticed that the appeal filed by assessee is barred by limitation by 274 days. The appellate order was received by the assessee as per Form No.36 on 30.01.2020, the appeal before Tribunal was filed only on 29.12.2020. We noted that this period of delay comes within the lockdown imposed by Government of India due to Covid-19 pandemic and subsequently 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. The following two issues are raised by the assessee in its grounds of appeal i.e., i) Disallowance of registration charges of Rs.10,23,990/- and ii) Disallowance of service tax paid amounting to Rs.3,58,551/-.

4. At the outset, it is noticed that the CIT(A) on merits has not decided the issue by stating that the assessee failed to file any documentary evidence to back up the claims made in regard to

above two disallowances. We noted that the CIT(A) just dismissed the issues of assessee by observing as under:-

“5.4 On merits, I do not find any substance in the appellant’s arguments against the AO’s actions. No documentary evidences to back up the claims were made. Therefore, even on merits, the case cannot be decided in appellant’s favour.”

4.1 As the CIT(A) has not passed a speaking order on the above two disallowances, we set aside the order of CIT(A) and remand the matter back to his file for fresh consideration and for passing a speaking order after allowing reasonable opportunity of being heard to the assessee. The assessee is also directed to file relevant evidences as and when called for, by the CIT(A).

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

Order pronounced in the open court on 15th June, 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 15th June, 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. |