

आयकर अपीलिय अधिकरण, 'सी' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL
'C' 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.: 259/CHNY/2021

निर्धारण वर्ष /Assessment Year:2017-18

&

S.P. No. 27/CHNY/2021

(in I.T.A. No.259/CHNY/2021)

Shri Rengasamy Sakthi,
No.1/17A, Mahalakshmi Nagar,
Kariyampalayam, Mylampatti
Post, Coimbatore – 641 062.

The Income Tax Officer,
v. Non-Corporate Ward-4(1),
Coimbatore.

PAN: BQAPS 0034H

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Shri R. Meenakshisundaram, Advocate
प्रत्यर्थी की ओर से/Respondent by : Shri M. Rajan, CIT

सुनवाई की तारीख/Date of Hearing : 14.06.2022

घोषणा की तारीख/Date of Pronouncement : 14.06.2022

आदेश /O R D E R

PER MAHAVIR SINGH, VP:

This appeal by the assessee is arising out of the revision order passed by Principal Commissioner of Income Tax, Coimbatore for the assessment year 2017-18 u/s.264 of the Income Tax Act, 1961 (hereinafter the 'Act') vide Revision No.PCIT, Coimbatore-1/Revision-264/100000059047/2020 dated 08.02.2021. The

assessment was framed by the ITO, Non-Corporate Ward 4(1), Coimbatore for the assessment year 2017-18 u/s.144 of the Act vide order dated 29.11.2019.

2. At the outset, it is noticed that this appeal is barred by limitation by 105 days. The order of PCIT dated 08.02.2021 was received by assessee dated 'nil' but appeal was filed only on 20.07.2021. Even the affidavit drafted by assessee is badly worded and all the columns are left blank like how many days delay, when the appeal order was received and despite that notary notarized the affidavit and assessee signed. The affidavit was notarized on 10.08.2021. But not for reasons that what is contained in the affidavit and how badly it is drafted and even the receipt of date of order is not mentioned nor the number of days of delay, the Registry has pointed out that there is a delay of 105 days and date of order is 08.02.2021. We presume the date of receipt as 08.02.2021 and count the limitation of 60 days, the appeal should have been filed on or before 08.04.2021. We are conscious 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. In term of the directions of Hon'ble Supreme Court, we condone the delay in filing of this appeal by assessee and admit the appeal for adjudication.

3. The Id.counsel for the assessee before us stated that the assessee want to withdraw the appeal and filed a petition for withdrawing the appeal dated 14.06.2022, as the appeal filed by assessee is not maintainable. The Revenue has not objected to the same. Hence, we permit the withdrawal and dismiss the appeal filed by the assessee as withdrawn.

4. Since the assessee has withdrawn the appeal, the stay petition filed by the assessee has become infructuous and hence, dismissed.

5. In the result, the appeal and the stay petition filed by the assessee are dismissed.

Order pronounced in the open court on 14th 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 14th 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. |