

आयकर अपीलीय अधिकरण 'बी' न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH, CHENNAI

माननीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य एवं
माननीय श्री संजय शर्मा, न्यायिक सदस्य के समक्ष।
BEFORE HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM AND
HON'BLE SHRI SONJOY SARMA, JUDICIAL MEMBER

आयकर अपील सं./ ITA No.308/Chny/2022
(निर्धारण वर्ष / Assessment Year: 2018-19)

Annai Indira Weaning Food Mfrg Women Dev. Indl Co-op. Society Ltd. 5/93, Madurai Main Road, Othakkadai, Madurai – 625 701.	बनाम/ Vs.	ITO, Non Corporate Ward – 1(1), Madurai.
स्थायी लेखा सं./जीआइ आर सं./PAN/GIR No. AABAA-2187-Q		
(पीलार्थी/Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Shri N. Arjunraj (CA) for Shri S. Sridhar (Advocate) – Ld. AR
प्रत्यर्थी की ओरसे/Respondent by	:	Ms. M.S. Deeeptha (JCIT) –Ld. DR
सुनवाई की तारीख/Date of Hearing	:	25-08-2022
घोषणा की तारीख /Date of Pronouncement	:	25-08-2022

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, National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 08-12-2021 in the matter of an intimation issued by Centralized Processing Center (CPC), Bengaluru u/s 143(1) of the Act on 22-12-2019.
2. The registry has noted a delay of 89 days in the appeal, the condonation of which has been sought by Ld. AR which has been

opposed by Ld. Sr. DR. Considering the fact that the impugned order was passed during lockdown situation arising out of Covid-19 pandemic, we condone the delay and admit the appeal for adjudication on merits.

3. During hearing, it transpires that the assessee has been denied deduction u/s 80-P in an intimation issued u/s 143(1) in view of the fact that the return of income incomer was filed with a delay. As per intimation, the due date of filing of return was 30.09.2018 wherein the return has actually been filed on 28.03.2019. Accordingly, the aforesaid deduction was denied by CPC. The Ld. CIT(A), considering the provisions of Sec.80AC, dismissed the appeal of the assessee. Aggrieved, the assessee is in further appeal before us.

4. It has been brought to the notice by Ld. AR that the assessee has preferred petition on 22.08.2022 before Hon'ble CBDT seeking condonation of delay. Accordingly, Ld. AR pleaded to restore the appeal to the file of Ld. CIT(A) to consider the outcome of the petition. Though Ld. Sr. DR opposed the same, we concur with these submissions since we see no fruitful reason to keep the appeal pending with us. Therefore, we restore the appeal back to the file of Ld. CIT(A) to adjudicate the appeal afresh in the light of outcome of condonation petition filed by the assessee.

5. The appeal stands allowed for statistical purposes.

Order pronounced on 25th August, 2022.

Sd/-

(SONJOY SARMA)

न्यायिक सदस्य / JUDICIAL MEMBER

चेन्नई / Chennai; दिनांक / Dated : 25-08-2022

EDN/-

Sd/-

(MANOJ KUMAR AGGARWAL)

लेखा सदस्य / ACCOUNTANT MEMBER

आदेश की प्रतिलिपि ढ ग्रेषित/Copy of the Order forwarded to :

1. अढीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त (अढील)/CIT(A)
4. आयकर आयुक्त/CIT
5. विभागीय प्रतिनिधि/DR
6. गार्ड फाईल/GF