

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.607/Chny/2022
(निर्धारण वर्ष / Assessment Year: 2014-15)

Karpagam Charity Trust. 14-A, LIC Colony, Kuruchi, Coimbatore – 641 021.	बनाम/ Vs.	ACIT(Exemptions), Coimbatore.
स्थायी लेखा सं./जीआइ आर सं./PAN/GIR No. AAATK-3484-C		
(पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Shri N.V. Narayanan (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 / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2014-15 arises out of the order of learned Commissioner of Income Tax, National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 28-04-2022 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s.143(3) of the Act on 29-11-2016.
2. The assessee is a registered trust u/s 12A since 18.08.1994. In the assessment order, the depreciation claimed by the assessee for Rs.1409.05 Lacs was disallowed in terms of decision of Hon'ble Kerala

High Court rendered in **M/s Lissie Medical Institutions V/s CIT (76 DTR 372)**. The assessee preferred further appeal before Ld. CIT(A) which was disposed-off vide order dated 13.02.2018. The effect of this order was given by Ld. AO vide order dated 23.03.2018 wherein the depreciation was allowed to the extent of Rs.700.78 Lacs. Still aggrieved, the assessee preferred further appeal against the same which was disposed-off vide order dated 28.04.2022. Pursuant to hearing notices, the assessee inadvertently submitted that the appeal was already disposed-off on 13.02.2018 and accordingly, the second appeal was dismissed without considering the merits of the case as per the submissions made by the assessee. Aggrieved, the assessee is in further appeal before us.

3. The Ld. AR pleaded to restore the appeal to the file of Ld. CIT(A) for adjudication on merits. The Ld. Sr. DR submitted that the appeal has been disposed-off as per the submissions made by the assessee. It appears that the appeal has been dismissed due to inadvertent submissions made by the assessee. Keeping in mind the principle of natural justice, we restore the appeal back to the file of Ld. CIT(A) for adjudication on merits. The assessee is directed to substantiate its case.

4. The appeal stand allowed for statistical purposes.

Order pronounced on 25th August, 2022.

Sd/-
(SONJOY SARMA)
न्यायिक सदस्य / JUDICIAL MEMBER

Sd/-
(MANOJ KUMAR AGGARWAL)
लेखक सदस्य / ACCOUNTANT MEMBER

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

आदेश की प्रतिलिपि □ प्रेषित/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