

आयकर अपीलिय अधिकरण, 'सी' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'C' BENCH, CHENNAI
श्री वी दुर्गा राव न्यायिक सदस्य एवं श्री जी. मंजुनाथा, लेखा सदस्य के समक्ष
Before Shri V. Durga Rao, Judicial Member &
Shri G. Manjunatha, Accountant Member

आयकर अपील सं./I.T.A. Nos.650 and 651/Chny/2022
निर्धारण वर्ष/Assessment Years: 2013-14 & 2015-16

M/s. Melongos India P. Ltd.,
No. 16, Mullai Street, Lenin Nagar,
Ambattur, Chennai 600 053.
[PAN:AABCM8934H]

Vs. The Income Tax Officer,
Corporate Ward 4(1),
Chennai

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri G. Tarun, Advocate
प्रत्यर्थी की ओर से/Respondent by : Shri P. Sajit Kumar, JCIT
सुनवाई की तारीख/ Date of hearing : 26.09.2022
घोषणा की तारीख /Date of Pronouncement : 26.09.2022

आदेश /O R D E R

PER V. DURGA RAO, JUDICIAL MEMBER:

Both the appeals filed by the assessee are directed against different orders of the Id. Commissioner of Income Tax (Appeals) 8, Chennai, both dated 09.03.2020 relevant to the assessment years 2013-14 and 2015-16.

2. Both the appeals filed by the assessee are delay by 818 days in filing the appeal before the Tribunal. The Id. Counsel for the assessee has submitted that due to outbreak of Covid-19 pandemic and also within the lockdown extended period allowed by the Hon'ble Supreme Court due

to outbreak of Covid-19 pandemic and prayed for condoning the delay and admitting the appeals for adjudication. The Id. DR has not raised any serious objection. Since the assessee was prevented by reasonable cause, the delay of 818 days in filing the appeal before the Tribunal is condoned and admitted the appeals for adjudication.

3. Brief facts of the case are that the assessment under section 143(3) r.w.s. 147 of the Income Tax Act, 1961 ["Act" in short] was completed on 26.12.2018 by assessing income of the assessee at ₹. 4,49,00,227/- against the returned income of ₹.4,75,993/- for the assessment year 2013-14 as well as assessed income at ₹.96,78,323/- against returned income of ₹.6,36,586/- for the assessment year 2015-16.

4. The assessee carried the matters in appeal before the Id. CIT(A)_ for both the assessment years. Since the assessee could not put its appearance or filed any written submissions, the Id. CIT(A) decided the appeals and confirmed the assessment orders for both the assessment years.

5. On being aggrieved, the assessee is in appeal before the Tribunal for both the assessment years. The Id. Counsel for the assessee has submitted that due to some unavoidable circumstances, the assessee

could not put its appearance and thereby, the Id. CIT(A) has concluded the appellate order *ex parte* and confirmed the assessment orders. It was also submitted that there was short delay of 27 days in filing the appeal before the Id. CIT(A) and despite the assessee was prevented by reasonable cause, the Id. CIT(A) has not condoned the delay in filing the appeal. The Id. Counsel has prayed that the delay in filing the appeal before the Id. CIT(A) may be condoned and one more opportunity may be afforded to substantiate the case of the assessee before the Id. CIT(A) on merits for both the assessment years.

6. On the other hand, the Id. DR strongly supported the orders of the authorities below.

7. We have heard both the sides, perused the materials available on record and gone through the orders of authorities below. Against the assessment orders, the assessee filed appeals before the Id. CIT(A). The Id. CIT(A) has afforded various opportunities to the assessee to represent its case before him. However, we find that the assessee has not turned-up to appear before the Id. CIT(A) or file any written submissions in support of the grounds of appeal raised by the Id. CIT(A). Since there was no representation from the assessee, the Id. CIT(A) proceeded to decide

the appeal and confirmed the order passed by the Assessing Officer for both the assessment years.

8. Since, before us, the Id. Counsel for the assessee has prayed to afford one more opportunity of being heard to the assessee to substantiate its case before the Id. CIT(A), in order to meet the ends of natural justices, we set aside the exparte order of the Id.CIT(A) and remit the matter back to the file of the Id. CIT(A) for fresh adjudication in accordance with law by affording an opportunity of being heard to the assessee by condoning the short delay in filing the appeal before the Id. CIT(A) for the assessment year 2013-14.

9. In the result, both the appeals filed by the assessee are allowed for statistical purposes.

Order pronounced in the open Court on 26th September, 2022 at Chennai.

Sd/-
(G. MANJUNATHA)
ACCOUNTANT MEMBER
Chennai, Dated, 26.09.2022

Sd/-
(V. DURGA RAO)
JUDICIAL MEMBER

Vm/-

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.