

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

माननीय श्री वी. दुर्गा रॉ, न्यायिक सदस्य एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य के समक्ष।
BEFORE HON'BLE SHRI V. DURGA RAO, JUDICIAL MEMBER AND
HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM

आयकर अपील सं./ ITA No.793/Chny/2022
(निर्धारण वर्ष / Assessment Year: 2012-13)

Smt. S.Meenakshi P.No.512, 4 th Sector, 18 th Street, K.K.Nagar, Chennai-600 078.	बनाम/ Vs.	The Income Tax Officer Non-Corporate Ward-19(1), Chennai.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. AXZPM-0414-E		
(पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Shri D.Anand (Advocate)- Ld. AR
प्रत्यर्थीकीओरसे/ Respondent by	:	Shri ARV Sreenivasan (Addl. CIT)- Ld. Sr. DR

सुनवाईकीतारीख/ Date of Hearing	:	26-10-2022
घोषणाकीतारीख / Date of Pronouncement	:	26-10-2022

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2012-13 arises out of the order of learned Commissioner of Income Tax (Appeals)-14, Chennai [CIT(A)] dated 13-12-2019 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 144 r.w.s 147 of on the Act on 08-12-2016. The assessment has been made u/s 144 on *best judgment* basis since the assessee failed to appear during assessment proceedings. Accordingly, the income was assessed at

Rs.128.09 Lacs after certain additions. During appellate proceedings, remand report was called from Ld. AO but the assessee was not able to make use of the same. Accordingly, the assessment was confirmed against which the assessee is in further appeal before us.

2. The Registry has noted delay of 923 days in the appeal, the condonation of which has been sought by Ld. AR on the strength of affidavit of the assessee. It has been submitted that the appeal could not be filed in time primarily due to lockdown situation arising out of Covid-19 Pandemic. The Ld. Sr. DR opposed condonation of delay and pleaded for dismissal of the appeal on the ground that the assessee remained negligent throughout.

3. After due consideration, the bench formed an opinion that the delay was to be condoned since the delay has occurred primarily due to lockdown situation arising out of Covid-19 Pandemic. Therefore, we condone the delay and admit the appeal for adjudication on merits.

4. The Ld. AR has pleaded for another opportunity of hearing before Ld. CIT(A) since the assessee could not substantiate its case. Keeping in view the principle of natural justice, we deem it fit to provide another opportunity of hearing to the assessee to substantiate its case. Therefore, we remit the matter back to the file of Ld. CIT(A) for fresh adjudication with a direction to the assessee to substantiate its case. Needless to add that adequate opportunity of hearing shall be granted to the assessee.

5. The appeal stand allowed for statistical purposes in terms of our above order.

Order pronounced on 26th October, 2022.

Sd/-
(V. DURGA RAO)
न्यायिक सदस्य /JUDICIAL MEMBER

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

चेन्नई/ Chennai; दिनांक/ Dated : 26.10.2022
JPV

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त (अपील)/CIT(A)
4. आयकरआयुक्त/CIT
5. विभागीयप्रतिनिधि/DR
6. गार्डफाईल/GF