

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

माननीय श्री वी. दुर्गा राव, 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.16/Chny/2021
(निर्धारण वर्ष / Assessment Year: 2015-16)

Shri Venugopal Gajendran No.19. Old No.12, M/s.Gajendra Electric Company, Parthasarathy Street, Ayyavoo Colony, Chennai-600 029.	बनाम/ Vs.	Income Tax Officer Non-Corporate Ward-10(2), Chennai-34.
स्थायी लेखासं./जी आइ आर सं./PAN/GIR No. AACPG-1822-A		
(पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकी ओरसे/ Appellant by	:	Shri Anandd Babunath (CA)- Ld. AR
प्रत्यर्थीकी ओरसे/ Respondent by	:	Ms. Sheila Parthasarathy, (Addl. CIT)- Ld. Sr.DR

सुनवाईकी तारीख/ Date of Hearing	:	31-10-2022
घोषणाकी तारीख / Date of Pronouncement	:	02-11-2022

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2015-16 arises out of the order of learned Commissioner of Income Tax (Appeals)-12, Chennai [CIT(A)] dated 13-12-2018 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 143(3) of the Act on 21-12-2017.

2. The Registry has noted delay of 258 days in the appeal, the condonation of which has been sought by Ld. AR on the strength of affidavit of the assessee wherein it has been stated that the assessee faced adverse medical conditions which resulted into late filing of appeal. The Ld. Sr. DR, on the other hand, opposed condonation of delay and drew attention to the fact that the appeal before Id. CIT(A) was also filed with a delay of 150 days. The Ld. Sr. DR submitted that the assessee could not furnish any evidences to substantiate its claim. In the above background, the appeal is disposed off as under.

3. From perusal of the assessment order, it could be seen that assessee has been saddled with addition of contract receipts of Rs.60.23 Lacs since the same was reflected in Form 26AS but the same were not admitted by the assessee in his return of income. The assessee preferred further appeal with delay of 150 days. Considering the affidavit of the assessee, the delay was condoned. However, no evidences were furnished by the assessee to show that such income did not accrue to the assessee. Accordingly, the appeal was dismissed against which assessee is in further appeal before us. The Ld. AR submitted that contract receipts accrued in subsequent years and the same has accordingly been offered in those years.

4. Considering the facts of the case and the conduct of the assessee, we find that reasons adduced for late filing of the appeal are not very convincing. Even the appeal before first appellate authority was filed with a considerable delay of 150 days. However, keeping in view the principles of natural justice, we condone the delay subject to payment of cost of Rs.10,000/-. The same shall be deposited by the assessee to

Tamil Nadu State Legal Services Authority at Hon'ble High Court of Madras within a period of one month from the date of receipt of this order. The proof of the same shall be furnished by the assessee to Ld. CIT(A), who shall adjudicate the appeal afresh after affording reasonable opportunity of hearing to the assessee. The assessee is directed to substantiate its stand.

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

Order pronounced on 02nd November, 2022.

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

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

चेन्नई/ Chennai; दिनांक/ Dated : 02-11-2022
DS

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