

आयकर अपीलीय 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. 152 & 153/Chny/2022
निर्धारण वर्ष/**Assessment Year:2013-14**

Shri Nataraja Pillai Padmanabhan,
No. 14, Jai Balaji Nagar,
Thirumalai Street, Nesapakkam,
Chennai 600 078.

Vs. The Income Tax Officer,
Corporate Ward 5(3),
Chennai.

[PAN:ALBPP8266H]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri H. Yeshwanth Kumar, C.A.
प्रत्यर्थी की ओर से/Respondent by : Shri P. Sajit Kumar, JCIT
सुनवाई की तारीख/ Date of hearing : 24.11.2022
घोषणा की तारीख /Date of Pronouncement : 30.11.2022

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) 3, Chennai, dated 06.12.2018 and dated 13.11.2019 relevant to the assessment year 2013-14.

2. The appeal filed by the assessee in I.T.A. No. 153/Chny/2022 is delayed by 788 days in filing the appeal before the Tribunal, out of which 725 days are coming under Covid-19 pandemic period and 63 days delay

before Covid-19 period. Similarly, the appeal filed by the assessee in I.T.A. No. 152/Chny/2022 is delayed by 1032 days in filing the appeal before the Tribunal, out of which 969 days are coming under Covid-19 pandemic period and 63 days delay before Covid-19 period. The assessee has filed petitions for condonation of delay in the form of an affidavit. By referring to the petition for condonation of delay, the Id. Counsel for the assessee has submitted that the assessee was prevented by reasonable cause for the delay in filing the appeal. It was also submitted that the delay in filing the appeal is neither wilful nor wanton and prayed for condonation of delay in filing the appeal. We have gone through the detailed petitions filed by the assessee for condonation of delay in the form of affidavits and find that the assessee was prevented by reasonable cause and the Id. DR has not seriously object to the submissions of the Id. Counsel for the assessee. In view of the above, since we are of the considered opinion that the assessee was prevented by reasonable cause for delay in filing the appeals before the Tribunal, the delay in filing the appeals stand condoned and admit the appeals for adjudication.

3. When the appeal in I.T.A. No. 153/Chny/2022 was taken up for hearing, the Id. Counsel for the assessee has submitted that the

assessee has preferred an appeal before the Id. CIT(A) against the assessment order passed under section 143(3) r.w.s. 147 of the Income Tax Act, 1961 ["Act" in short] dated 11.12.2018, the assessee could not furnish the details before the Assessing Officer or even before the Id. CIT(A) due to the circumstances beyond his control as for some period, the assessee was in jail also and prayed that the matter may be remitted back to the file of the Assessing Officer for fresh consideration.

4. On the other hand, the Id. DR relied on the orders of authorities below.

5. We have heard both the sides, perused the materials available on record and gone through the orders of authorities below. Considering the submissions of the Id. Counsel for the assessee and prayed made before the Bench, we are of the considered opinion that in order to meet the ends of natural justice, one more opportunity of being heard to the assessee may be accorded. Accordingly, we set aside the order of the Id. CIT(A) and remit the matter back to the file of the Assessing Officer to consider the details as may be filed by the assessee and decide the issue afresh in accordance with law by affording an opportunity of being heard to the assessee. Accordingly, the appeal filed by the assessee is allowed for statistical purposes.

6. So far as appeal filed by the assessee in I.T.A. No. 152/Chny/2022 is concerned, the Id. Counsel for the assessee has submitted that before the Id. CIT(A), the assessee has filed a letter stating that he may be permitted to withdraw the appeal on the mistaken impression that there is already an appeal pending before the Id. CIT(A) against the assessment order passed by the Assessing Officer under section 143(3) r.w.s. 147 of the Act and submitted that the issues are different and therefore, the order passed by the Id. CIT(A) may be set aside and remit the matter back to the file of Id. CIT(A) for fresh consideration.

7. On the other hand, the Id. DR relied on the orders of authorities below.

8. We have heard the rival contentions. Considering the submissions of the Id. Counsel for the assessee and prayed made before the Bench, we are of the considered opinion that the assessee may be given an opportunity of being heard to substantiate his case before the Id. CIT(A). Accordingly, in the interest of natural justice, we set aside the order of the Id. CIT(A) and remit the matter back to the file of the Id. CIT(A) to consider the details as may be filed by the assessee and decide the issue afresh in accordance with law by affording an opportunity of being heard

to the assessee. Accordingly, the appeal filed by the assessee is allowed for statistical purposes.

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

Order pronounced on the 30th November, 2022 in Chennai.

Sd/-
(G. MANJUNATHA)
ACCOUNTANT MEMBER

Sd/-
(V. DURGA RAO)
JUDICIAL MEMBER

Chennai, Dated, 30.11.2022

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.