

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

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

आयकर अपील सं./ ITA Nos.229 & 230/Chny/2023
(निर्धारण वर्ष / Assessment Years: 2012-13 & 2013-14)

Kumuda Factories Pvt. Ltd. 15/3, Bheemanna Mudali Street, Alwarpet, Chennai – 600 018.	बनाम/ Vs.	ITO Corporate Ward-4(3), Chennai.
स्थायी लेखा सं./जीआइ आर सं./PAN/GIR No. AABCK-9389-C		
(□ पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Shri Suraj Nahar(CA)-Ld. AR
प्रत्यर्थी की ओरसे/ Respondent by	:	Mrs. Jothi Lakshmi Nayak (CIT) – Ld. DR

सुनवाई की तारीख/ Date of Hearing	:	30-03-2023
घोषणा की तारीख / Date of Pronouncement	:	30-03-2023

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. The grievance of the assessee in both the captioned appeal is same i.e., dismissal of appeals by first appellate authority for want of condonation of delay. The Ld. AR pleaded for another opportunity of hearing which has been opposed by revenue.
2. Upon perusal of case records, it could be seen that the assessments, in both the years, have been framed u/s 144 of the Act. Upon further appeal, first appellate authority dismissed the appeals in

limine on the ground that no condonation petition was filed by the assessee.

3. The Ld. AR has submitted that initially the appeals were filed manually. However, as per revised rules, the appeals were e-filed. As per Ld. AR, the manual appeal for AY 2013-14 was filed on 28.04.2016 which is within time. It was also submitted that the appeal was e-filed on 13.06.2016 which is also within time considering CBDT Circular No.20/2016 dated 26.05.2016. However the appeal for AY 2012-13 was filed with a delay which may be considered sympathetically.

4. Considering the fact of the case, we deem it fit to restore both the appeals to the file of first appellate authority to reconsider condonation of delay in the light of facts submitted before us and if found acceptable, adjudicate the appeals on merits. The assessee is directed to substantiate its case.

5. Both the appeals stand allowed for statistical purposes.

Order pronounced in the open Court on 30th March, 2023.

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

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

चेन्नई / Chennai; दिनांक / Dated : 30-03-2023
EDN/-

आदेश की प्रतिलिपि ँ ग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF