

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

मजनीय श्री मनोज कुमर अग्रवाल, लेखक सदस्य एवम्
मजनीय श्री मनोमोहन दास न्यायिक सदस्य का समक्ष।

BEFORE HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM,
AND HON'BLE SHRI MANOMOHAN DAS, JUDICIAL MEMBER

आयकर अपील सं./ **ITA No.393/Chny/2023**
(निर्धारण वर्ष / Assessment Year: 2018-19)

M/s. SVN Agro Refineries Vengaivasal Village, Santhoshpuram, Chennai-600 073.	बनाम / Vs.	Income Tax Officer CHE-C-141(1) Chennai.
स्थायी लेखा सं./जीआइ आर सं./ PAN/GIR No. AAQFS-1323-Q		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Shri T.Vasudevan (Advocate)-Ld. AR
प्रत्यर्थी की ओरसे/ Respondent by	:	Shri D.Hema Bhupal (JCIT) –Ld.DR
सुनवाई की तारीख/ Date of Hearing	:	26-04-2023
घोषणा की तारीख / Date of Pronouncement	:	26-04-2023

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2018-19 arises out of order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 03-01-2023 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s.143(3) of the Act on 02-03-2021. In the impugned order, the appeal has been dismissed for want of condonation of delay. The assessee has not filed the copy of the assessment order.

2. The Ld. AR has submitted that the delay ought to have been condoned in terms of the decision of Hon'ble Supreme Court in suo-moto writ petition (c) No. 3 of 2020 dated 10.01.2022 which has excluded the period from 15.03.2020 till 28.02.2022 for the purpose of computing limitation due to Covid-19 Pandemic. The Ld. Sr. DR has supported the dismissal of the appeal.

3. We find that the assessment was framed on 02-03-2021 whereas the assessee has preferred first appeal on 08.02.2022. Even if there is delay, the aforesaid period is fully covered in exclusion period. Therefore, we condone the delay and direct Ld. CIT(A) to pass the order on merits after affording reasonable opportunity of hearing to the assessee. The assessee is directed to substantiate its stand.

4. The appeal stand allowed for statistical purposes.

Order pronounced in open court on 26th April, 2023.

Sd/- (MANOMOHAN DAS) न्यायिक सदस्य / JUDICIAL MEMBER	Sd/- (MANOJ KUMAR AGGARWAL) लेखक सदस्य / ACCOUNTANT MEMBER
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चेन्नई / Chennai; दिनांक / Dated : 26-04-2023
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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