

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

माननीय श्री महावीर सिंह, उपाध्यक्ष एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।
BEFORE HON'BLE SHRI MAHAVIR SINGH, VICE PRESIDENT AND
HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM

MA No.222/Chny/2022
(Arising out of ITA No.96/Chny/2021)
(निर्धारणवर्ष / Assessment Year: 2013-14)
&
MA No.223/Chny/2022
(Arising out of ITA No.269/Chny/2021)
(निर्धारणवर्ष / Assessment Year: 2014-15)

ACIT-Circle-1 Neelai City Centre Tiruchendur Road, Rahumath Nagar Maharaja Nagar Post Tirunelveli – 627 011	बनाम/ Vs.	M/s R.S.M. Sapthagiri Finance Ltd. 65, New Poornakala Theatre Kannamman Kovil Street Tirunelveli – 627 001
स्थायी लेखासं./जी आइ आर सं./PAN/GIR No. AADCR-0931-K		
(अपीलार्थी/Appellant)	:	(प्रत्यर्थी / Respondent)

CORRIGENDUM

Manoj Kumar Aggarwal (Accountant Member)

1. The learned Counsel for assessee, vide letter dated 09-05-2023, seeks necessary directions to Tamil Nadu State Legal Services Authority at Hon'ble High Court of Madras to accept the Demand Draft No.377474. The contents of the letter are self-explanatory and the same read as under:

The above Miscellaneous Applications filed by the department were disposed by the Hon'ble "B" Bench of the Tribunal on 31.03.2023 directing the Assessee to pay a cost of Rs.10000/ to the Tamilnadu State Legal Authority at Hon'ble High Court of Madras.

The Assessee has sent the Demand draft on 02.05.2023 (copy enclosed) and we have received the same on 03.05.2023. On 04.05.2023 we went to the Tamilnadu State Legal Service Authority office and they said the concerned person is on leave on 03.05.2023 and 04.05.2023 and they refused to receive the demand draft and asked us to come on 05.05.2023. When we went on 05.05.2023 the concerned person refused to receive the demand draft as it is beyond the time limit of 30 days. It is therefore prayed that this Hon'ble Tribunal may give necessary directions to Tamilnadu State Legal Service Authority to accept the Demand draft No.377474.

2. From the records, it is seen that the assessee has received the order on 05.04.2023 and therefore, the assessee could deposit the cost up-to 05.05.2023. Apparently, the draft dated 02.05.2023 is within the given time. Accordingly, we direct Tamil Nadu State Legal Services Authority to accept the same.

Sd/-
(MAHAVIR SINGH)
उपाध्यक्ष / VICE PRESIDENT

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

चेन्नई / Chennai; दिनांक / Dated : 11-05-2023
EDN/-

आदेश की प्रतिलिपि ढ 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