

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, लेखा सदस्य के समक्ष।
BEFORE HON'BLE SHRI V. DURGA RAO, JM AND
HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM

आयकर अपील सं./ ITA No.738/Chny/2023
(निर्धारण वर्ष / Assessment Year: 2017-18)

No.8729 Keelvani Primary Agricultural Co-operative Credit Society Ltd. 87/29, Keelvani (P.O) Athani Via Anthiyur T.K. Erode -638 502.	बनम / Vs.	ITO Ward-2(5) Erode.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. AABAN-2087-J		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकी ओरसे/ Appellant by	:	Mrs. A.Vijayalakshmi (CA)-Ld.AR
प्रत्यर्थीकी ओरसे/ Respondent by	:	Shri D.Hema Bhupal (JCIT)- Ld.DR

सुनवाईकी तारीख/Date of Hearing	:	25-07-2023
घोषणाकी तारीख /Date of Pronouncement	:	25-07-2023

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2017-18 arises out of the order of the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] on 25-10-2021 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s.143(3) of the Act on 14-12-2019. Upon perusal of impugned order, it could be seen that the appeal has been dismissed on the ground that the assessee did not pay the tax due on returned income. The assessee failed to make any representation during

appellate proceedings. The Ld. AR submitted that the assessee claimed deduction u/s 80P and the returned income was Nil.

2. The Registry has noted delay of 538 days in the appeal, the condonation of which has been sought by the assessee on the strength of condonation petition wherein it has been submitted that the assessee was held up with completion of statutory audit and it did not have qualified accountant to look after the proceedings. Considering the fact that substantial delay fall within lockdown situation arising out of Covid-19 Pandemic, we condone the delay and admit the appeal for adjudication on merits.

3. Since the first appellate order is an ex-parte order and the appeal has been dismissed overlooking the fact that the assessee had filed nil return of income, we set aside the impugned order and restore the appeal back to the file of Ld. CIT(A) for fresh adjudication with a direction to the assessee to substantiate its case.

4. The appeal stand allowed for statistical purposes.

Order pronounced on 25th July, 2023.

Sd/-

(V. DURGA RAO)

न्यायिक सदस्य/JUDICIAL MEMBER

Sd/-

(MANOJ KUMAR AGGARWAL)

लेखासदस्य / ACCOUNTANT MEMBER

चेन्नई Chennai; दिनांक Dated : 25-07-2023

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आदेशकीप्रतिलिपिअप्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/Appellant
2. प्रत्यर्था/Respondent
3. आयकरआयुक्त/CIT
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF