

आयकर अपीलीय अधिकरण “सी” न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
“C” 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.802/Chny/2023
(निर्धारण वर्ष / Assessment Year: 2013-14)

M/s Guindy Machine Tools Ltd. No.214, Velachery Main Road, Palikaranai, Chennai – 600 100	बनम / Vs.	ACIT-Corporate Circle 2(1) Nungambakkam Chennai – 600 034
स्थायी लेखासं./जी आइ आर सं./PAN/GIR No. AAACG-1118-Q		
(अपीलार्थी/Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकी ओरसे/ Appellant by	:	Ms. Sree Lakshmi Valli (Advocate) – Ld. AR
प्रत्यर्थीकी ओरसे/Respondent by	:	Shri P.Sajit Kumar (JCIT)-Ld.DR

सुनवाईकी तारीख/Date of Hearing	:	28-08-2023
घोषणाकी तारीख /Date of Pronouncement	:	28-08-2023

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2013-14 arises out of the order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 31-03-2021 in the matter of an assessment framed by Ld. AO u/s 143(3) on 27-03-2016. The only prayer of Ld. AR is to restore the appeal back to the file of Ld. CIT(A) since the same is an ex-parte order.
2. The Registry has noted delay of 771 days in the appeal, the condonation of which has been sought by Ld. AR on the strength of

condonation petition. It has been submitted that substantial delay fall within the exclusion period due to Covide-19 Pandemic as per the decision of Hon'ble Supreme Court in SM(C) No.3 of 2020 dated 23-03-2020. For the remaining period, it has been submitted that the appeal could not be filed since the assessee was not aware of the appeal proceedings. Though Ld. DR opposed condonation, however, keeping in view the pleadings and considering the above stated facts, the bench formed an opinion that the delay was to be condoned and accordingly, we proceed for adjudication of appeal on merits.

3. Accepting the plea of Ld. AR, the appeal is restored back to the file of Ld. CIT(A) for fresh adjudication with a direction to the assessee to substantiate its case and file the requisite documents forthwith.

4. The appeal stand allowed for statistical purposes.

Order pronounced on 28th August, 2023.

Sd/-

(V. DURGA RAO)

न्यायिक सदस्य/JUDICIAL MEMBER

Sd/-

(MANOJ KUMAR AGGARWAL)

लेखासदस्य / ACCOUNTANT MEMBER

चेन्नई Chennai; दिनांक Dated : 28-08-2023
DS

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

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