

IN THE INCOME TAX APPELLATE TRIBUNAL
PANAJI BENCH, PANAJI – VIRTUAL COURT

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER
AND
SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.32/PAN/2022
निर्धारण वर्ष / Assessment Year : 2013-14

M/s. Chowgule and Company Pvt. Ltd., Chowgule House, Mormugao Harbour, South Goa- 403803. PAN : AAACC5479J	Vs.	DCIT, Circle-12(3)(1), Mumbai.
Appellant		Respondent

Assessee by : Smt. Hiral Sejpal
Revenue by : Smt. Ashwini D. Hosmani

Date of hearing : 07.09.2023
Date of pronouncement : 05.10.2023

आदेश / ORDER

PER INTURI RAMA RAO, AM:

This is an appeal filed by the assessee directed against the order of the National Faceless Appeal Centre, Delhi [‘NFAC’] dated 22.03.2022 for the assessment year 2013-14.

2. Briefly, the facts of the case are that the appellant is a company incorporated under the provisions of the Companies Act, 1956. It is engaged in the business of ship repair. The appellant filed the Return of Income for the assessment year 2013-14 on

28.09.2013 declaring a business loss of Rs.61,79,867/-. Against the said return of income, the assessment was completed by the Dy. Commissioner of Income Tax, Circle-12(3)(1), Mumbai ('the Assessing Officer') vide order dated 16.03.2016 passed u/s 143(3) of the Income Tax Act, 1961 ('the Act') at a total loss of Rs.61,79,867/- ignoring the depreciation loss of Rs.7,38,976/-.

3. Being aggrieved, an appeal was filed before the NFAC, who vide impugned order dismissed the appeal of the assessee for non-prosecution.

4. Being aggrieved, the appellant is in appeal before us in the present appeal.

5. At the outset, we find that the proceedings by NFAC were initiated during the Covid-19 Pandemic period. It can be safely assumed that the appellant was prevented from causing the appearance before the ld. PCIT on account of difficulties faced by the appellant on account of Covid-19 Pandemic in view of the decision of the Hon'ble Supreme Court in the case of Cognizance for Extension of Limitation, In re (2022) 441 ITR 722 (SC) dated 10.01.2022, wherein, the limitation prescribed by various statutes was *suo motu* extended on account of difficulties faced by the

citizens of the country on account of Pandemic Covid-19. Therefore, we are of the considered opinion that the matter should be remanded to the file of the NFAC for fresh disposal of issue in appeal in accordance with law after affording reasonable opportunity of being heard to the assessee.

6. In the result, the appeal filed by the assessee stands partly allowed.

Order pronounced on this 05th day of October, 2023.

Sd/-
(PARTHA SARATHI CHAUDHURY)
JUDICIAL MEMBER

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 05th October, 2023.

Sujeet

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT concerned.
4. DR, ITAT, Panaji.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलिय अधिकरण, पुणे / ITAT, Pune.