

**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, लेखक सदस्य के समक्ष।**  
**BEFORE HON’BLE SHRI MAHAVIR SINGH, VP AND**  
**HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM**

**आयकर अपील सं. ITA No.1001/Chny/2023**  
**(निर्धारण वर्ष / Assessment Year: 2021-22)**

<b>S1071 Thamaiyanur Primary Agricultural Co-operative Credit Society</b> Thamaiyanur Post, Attur Taluk, Salem-636 115.	<b>बनाम/</b> <b>Vs.</b>	<b>ITO</b> Ward-1(6), Salem.
<b>स्थायी लेखासं./जीआइआरसं./PAN/GIR No. AACAS-2689-C</b>		
<b>(पीलार्थी/ Appellant)</b>	<b>:</b>	<b>(प्रत्यर्थी / Respondent)</b>

<b>अपीलार्थीकी ओरसे/ Appellant by</b>	<b>:</b>	None
<b>प्रत्यर्थीकी ओरसे/ Respondent by</b>	<b>:</b>	Shri D.Hema Bhupal (JCIT)-Ld. Sr. DR

<b>सुनवाईकी तारीख/Date of Hearing</b>	<b>:</b>	28-11-2023
<b>घोषणाकी तारीख /Date of Pronouncement</b>	<b>:</b>	28-11-2023

**आदेश / O R D E R**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeal by assessee for Assessment Year (AY) 2021-22 arises out of the order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 20-07-2023 in the matter of an intimation issued by CPC u/s 143(1) of the Act on 30-09-2022. In the intimation, the assessee was denied deduction u/s 80P since the return of income was filed with a delay. The Ld. CIT(A) confirmed the same against which the assessee is

in further appeal before us. At the time of hearing, none appeared for assessee. The Ld. Sr. DR pleaded for dismissal of the appeal.

2. The registry has noted a delay of 3 days in the appeal. Considering the period of delay, the delay is condoned and we proceed for adjudication of the appeal on merits.

3. From the records, it emerges that the assessee has preferred an application seeking condonation u/s 119(2)(b) which is pending before CBDT. The outcome of the same shall have direct bearing on the claim of the assessee. Therefore we set aside the impugned order and restore the appeal back to the file of Ld. CIT(A) for re-adjudication in the light of outcome of aforesaid application.

4. The appeal stand allowed for statistical purposes.

*Order pronounced in open court on 28<sup>th</sup> November, 2023.*

**Sd/-**  
**(MAHAVIR SINGH)**  
उपाध्यक्ष / **VICE PRESIDENT**

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

चेन्नई Chennai; दिनांक Dated :28-11-2023  
DS

**आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :**

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