

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई।  
**IN THE INCOME TAX APPELLATE TRIBUNAL  
'A' BENCH: CHENNAI**

श्री वी दुर्गा रत्न, न्यायिक सदस्य एवं श्री मंजूनथा जी, लेखा सदस्य के समक्ष  
**BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER AND  
SHRI MANJUNATHA. G, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.1397/Chny/2023  
निर्धारण वर्ष /Assessment Year: 2020-21

**Vijay Kumar Naveen,**  
Old No.198, New No.1/1,  
Old Mahabalipuram Road,  
Sholinganallur,  
Chennai – 600 119.  
**[PAN: AEGPN-6131-F]**  
(अपीलार्थी/**Appellant**)

**The ACIT,**  
**Vs.** Non Corporate Ward-19(1),  
Chennai.  
(प्रत्यर्थी/**Respondent**)

अपीलार्थी की ओर से/ Appellant by : Shri Tarun. G, Advocate  
प्रत्यर्थी की ओर से /Respondent by : Shri ARV Sreenivasan, Addl. CIT  
सुनवाई की तारीख/Date of Hearing : 29.01.2024  
घोषणा की तारीख /Date of Pronouncement : 29.01.2024

**आदेश / ORDER**

**Per V. Durga Rao, Judicial Member:**

This appeal filed by the assessee is directed against the order of the Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre [NFAC], New Delhi dated 21.10.2022 relevant to the Assessment Year 2020-21.

2. When the appeal was taken up for hearing, the Bench has noticed that the assessee has filed the appeal with a delay of 344 days in filing the

appeal before the Tribunal. However, the assessee has not filed any petition for condonation of delay in support of affidavit. Thus, the appeal filed by the assessee is liable to be dismissed.

3. Otherwise also, on merits, the issue involved in this appeal is squarely covered against the assessee by the decision of the Hon'ble Supreme Court in the case of M/s. Checkmate Services P. Ltd. v. CIT [in Civil Appeal No. 2833 of 2016 dated 12.10.2022] and thus, the appeal filed by the assessee is liable to be dismissed. Accordingly, the appeal filed by the assessee stands dismissed.

4. In the result, the appeal of the assessee is dismissed.

*Order pronounced in the open Court on 29<sup>th</sup> January, 2024.*

(श्री मंजूनाथा जी)

**(MANJUNATHA. G)**

लेखा सदस्य/**ACCOUNTANT MEMBER**

(वी दुर्गा राव)

**(V. DURGA RAO)**

न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai, दिनांक/Dated: 29<sup>th</sup> January, 2024.

EDN/-

आदेश की प्रतिलिपि अग्रेषित/**Copy to:**

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF