

आयकर अपीलीय अधिकरण “सी” न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
“C” 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.1190/Chny/2023
(निर्धारण वर्ष / Assessment Year: 2015-16)

M/s. Ahura Welding Electrode Manufactures Limited Site No.94 & 95, Sirpi Small Industrial Estate, Kallankatturpudur, Kinathukadavu, Coimbatore-641 109.	बनाम / Vs.	DCIT Corporate Circle-1 Coimbatore.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. AACCA-2276-R		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी/ Respondent)

अपीलार्थीकी ओरसे/ Appellant by	:	Shri B. Ramakrishnan (FCA)-Ld. AR
प्रत्यर्थीकी ओरसे/ Respondent by	:	Shri P. Sajit Kumar (JCIT)- Ld. Sr. DR

सुनवाईकी तारीख/ Date of final Hearing	:	07-02-2024
घोषणाकी तारीख/ Date of Pronouncement	:	07-02-2024

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2015-16 arises out of an order passed by learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] on 24-08-2023 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 143(3) of the Act on 28-12-2017. Upon perusal of impugned order, it could be seen that the assessee’s first appeal was filed with a delay of 23 days. The Ld. CIT(A) did not condone the delay

and dismissed the appeal for want of condonation of delay without going into the merits of the case.

2. The Ld. AR, submitted that the assessee preferred a rectification application u/s 154 on 08-02-2017 which was pending for disposal. Till that time, the assessee was under impression that the appeal was to be filed on balance issues after rectification order. The Ld. Sr. DR pleaded for dismissal of appeal.

3. We find that there was minor delay of 23 days in filing of first appeal. The assessee had preferred a rectification application u/s 154 which would have bearing on the grievance of the assessee. Therefore, Ld. CIT(A) should have condoned the delay and adjudicated the appeal on merits. Accordingly, we restore the appeal back to the file of Ld. CIT(A) for adjudication de novo on merits without raising the issue of delay.

4. The appeal stands allowed for statistical purposes.

Order pronounced in open court on 07th February, 2024.

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

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

चेन्नई Chennai; दिनांक Dated : 07-02-2024
DS

आदेशकीप्रतिलिपि प्रेषित/Copy of the Order forwarded to :

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