

आयकर अपीलीय अधिकरण, 'ए' (एस एम सी)न्यायपीठ,चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL
'A' (SMC) BENCH, CHENNAI

श्री महावीर सिंह, उपाध्यक्ष के समक्ष
BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT

आयकर अपील सं./**ITA No.: 1217/CHNY/2023**

निर्धारण वर्ष/Assessment Year: 2020-21

The Income Tax Officer,
Ward 4,
Cuddalore.

Vs. Ms. Murary Shetty Durga
Mounika,
41D, Type III Quarters,
Block 20,
Neyveli – 607 803.

PAN: CGKPM 9231K

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by
प्रत्यर्थी की ओर से /Respondent by

: Shri AR.V Sreenivasan, Addl. CIT
: None

सुनवाई की तारीख/Date of Hearing

: 19.02.2024

घोषणा की तारीख /Date of pronouncement

: 19.02.2024

आदेश /ORDER

This appeal by the Revenue is arising out of the order of the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC) vide order No. ITBA/NFAC/S/250/2023-24/1053620684(1) dated 08.06.2023. The return of income was processed and intimation u/s.143(1) of the Income Tax Act, 1961 (hereinafter the 'Act') was issued by the Asst. Director of Income

Tax, Central Processing Center (CPC), Bengaluru for the assessment year 2020-21 vide order dated 26.10.2022.

2. At the outset, it is noticed that this appeal of Revenue is barred by limitation by 87 days. The order of the CIT(A) dated 08.06.2023 was received in the office of the Principal Commissioner of Income Tax on 08.06.2023 as per Form 36. The appeal was filed before the Tribunal on 02.11.2023 with a delay of 87 days. The Revenue has filed affidavit for condonation of delay stating that the AO was holding additional charge of administration and therefore, the appeal papers could not be processed in time and also, the delay has occurred due to technical difficulties faced in e-filing of appeal for the first time. It was stated that the delay was unintentional and was beyond the control of AO. We find the cause as reasonable and hence, condone the delay and admit the appeal.

3. At the outset, it is noticed that the tax effect in this appeal is below Rs.50.00 lakhs and therefore, in view of the CBDT Circular No. 17/2019 dated 08.08.2019 no appeal should be filed by the Revenue before the Tribunal which has tax effect of Rs. 50.00 lakhs or less and this circular is also applicable retrospectively to all pending appeals. Even on query from the Bench during the course

of hearing, the Id. Senior DR could not point out whether the appeal filed by the Revenue falls under any of the exceptions as provided in Circular No.17/2019 dated 08.08.2019. Therefore, the appeal filed by the Revenue is dismissed as not-maintainable.

4. In the result, the appeal filed by the Revenue is dismissed.

Order pronounced in the open court at the time of hearing on 19th February, 2024 at Chennai.

Sd/-
(महावीर सिंह)
(MAHAVIR SINGH)
उपाध्यक्ष /VICE PRESIDENT

चेन्नई/Chennai,
दिनांक/Dated, the 19th February, 2024

RSR

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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