

आयकर अपीलीय अधिकरण, 'बी' / SMC न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL, 'B' /SMC BENCH, CHENNAI
श्री महावीर सिंह, उपाध्यक्ष के समक्ष
BEFORE SHRI MAHAVIR SINGH, VICE-PRESIDENT

आयकरअपीलसं./I.T.A.No.1500/Chny/2023

(निर्धारणवर्ष / Assessment Year: 2019-20)

FV114 VPM DIST COOP DEPT AND COOP AUDIT DEPT EMP COOP T AND C SOCIETY, No.28, Sudhagar Nagar, New Bus Stand Opp. Villupuram-605 602.	Vs	The Addl./Joint CIT, CHE-W-(181)(11) Chennai.
PAN: AAAAF 4714 F		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Mr. G.Reddi Prakash, C.A.
प्रत्यर्थीकीओरसे/Respondent by	:	Mr. D.Hema Bhupal, JCIT

सुनवाईकीतारीख/Date of hearing	:	21.02.2024
घोषणाकीतारीख /Date of Pronouncement	:	21.02.2024

आदेश / ORDER

This appeal filed by the assessee is arising out of order of the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi vide appeal No. ITBA/APL/S/250/2023-24 / 1057404962(1) dated 26.10.2023. The impugned intimation u/s.143(1) of the Income Tax Act, 1961 (hereinafter 'the Act') was passed by order dated 17.12.2020 for the relevant assessment year 2019-20 by the CPC., Bengaluru, by disallowing expenses amounting to Rs.6,39,452/-.

2. At the outset, learned counsel for the assessee stated that the Ld.CIT(A) has not admitted the appeal and dismissed

appeal *in limini*, by holding that there is no bonafide on the part of the assessee and no reasonable cause has explained for inordinate delay of 912 days in filing of the appeal before the CIT(A). Since there was no proper justification for the delay, the CIT(A) dismissed appeal *in limini*.

3. Aggrieved, now, the assessee is in appeal before the Tribunal for condoning the delay and remanding the matter back to the file of CIT(A) for deciding the matter on merits. The assessee before the CIT(A) filed an appeal with delay of 912 days and in his condonation petition, assessee has requested as under:-

“The assessee has not received any order copy through post or any other mode, while visiting Auditor Office for filing current year return, we came to know that order has been passed and the demand has been raised. Kindly send hard copy of communication to us. Thus, we request you to condone the delay.”

4. The Ld.CIT(A) noted that intimation order u/s.143(1) of the Act by the CPC, Bengaluru, was sent to e-mail ID of the assessee at vpmcoopdeptsociety@gmail.com, which is the e-mail ID declared by the assessee on 17.12.2020. When it was pointed out to the learned counsel, he could not answer

anything, rather he stated that in the interest of substantial justice delay may be condoned, because under dispute is 80P deduction which cannot be a subject matter of franchise adjustment u/s.143(1) of the Act. On the other hand, Ld. Sr. DR objected to condonation of delay.

5. After hearing both the sides and going through facts and circumstances of the case, even now before me, the assessee could not explain the delay with any reasonable cause. This being inordinate delay of 912 days and the explanation given by the assessee that it has not received the order, was already negated by the CIT(A) by giving proof that processing of return u/s.143(1) by CPC has already been sent to assessee's e-mail ID vpmcoopdeptsociety@gmail.com. and hence, delay is not condoned and action of the Ld.CIT(A) is upheld.

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

Order pronounced in the open court on 21st February, 2024

Sd/-

(महावीर सिंह)

(Mahavir Singh)

उपाध्यक्ष/ Vice-President

चेन्नई/Chennai,

दिनांक/Dated 21.02.2024

DS

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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