

आयकर अपीलीय अधिकरण 'सी' न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH, CHENNAI

मजनीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य एवं
मजनीय श्री मनु कुमार गिरि, न्यायिक सदस्य के समक्ष।
BEFORE HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM
AND HON'BLE SHRI MANU KUMAR GIRI, JM

आयकर अपील सं. ITA No.39/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2006-07)

M/s Especial Softech Projects Pvt. Ltd. 1782, 5 th Street, Anna Nagar West Chennai – 600 040	बनम/ Vs.	ACIT- Corp. Circle 1(1) Chennai – 600 034
स्थायी लेखासं./जी आइ आर सं./PAN/GIR No. AABCE-1776-B		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Shri Shrenik Chordia (CA) – Ld. AR
प्रत्यर्थी की ओरसे/ Respondent by	:	Shri P. Sajit Kumar (JCIT)-Ld. Sr. DR

सुनवाई की तारीख/ Date of Hearing	:	16-04-2024
घोषणा की तारीख / Date of Pronouncement	:	16-04-2024

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aggrieved by confirmation of certain addition for Assessment Year (AY) 2006-07, the assessee is in further appeal before us. At the time of hearing, Ld. AR submitted that appeal has been dismissed by first appellate authority for want of condonation of delay. The Ld. Sr. DR pleaded for dismissal of the appeal.
2. From case records, it emerges that the assessee was denied deduction u/s 10B in an intimation issued u/s 143(1) on 20.07.2007. The intimation is stated to be served on the assessee on 10.12.2019. The

assessee preferred appeal against the same on 11.02.2021. The Ld. CIT(A) did not admit the appeal for want of condonation of delay. Aggrieved, the assessee is in further appeal before us.

3. Considering the fact that substantial period of delay fall within Covid-19 Pandemic lockdown, we are of the considered opinion that the delay should have been condoned by Ld. CIT(A). Nevertheless, we direct Ld. CIT(A) to admit the appeal and decide the same on merits without raising the issue of delay. A reasonable opportunity of hearing shall be granted to the assessee to substantiate its case.

4. The appeal stand allowed for statistical purposes.

Order pronounced on 16th April, 2024.

Sd/-
(MANU KUMAR GIRI)
न्यायिक सदस्य / JUDICIAL MEMBER

Sd/-
(MANOJ KUMAR AGGARWAL)
लेखक सदस्य / ACCOUNTANT MEMBER

चेन्नई Chennai; दिनांक Dated : 16-04-2024
DS

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

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