

**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.70/Chny/2024**  
**(निर्धारणवर्ष / Assessment Year: 2013-14)**

<b>M/s. G.E.T. Water Solutions Pvt. Ltd.</b> C-24, Thiru-Vi-Ka Industrial Estate, Guindy, Chennai-600 032.	<b>बनाम/ Vs.</b>	<b>ACIT</b> Corporate Circle-2(1) Chennai.
स्थायी लेखासं./जी आइ आर सं./PAN/GIR No. <b>AABCN-1835-E</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थी की ओरसे/ <b>Appellant by</b>	:	Shri N.V. Krishnan (Advocate)- Ld.AR
प्रत्यर्थी की ओरसे/ <b>Respondent by</b>	:	Shri P. Sajit Kumar (JCIT)-Ld. Sr. DR

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

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aggrieved by confirmation of certain additions / disallowances for Assessment Year (AY) 2013-14, 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 of 224 days. The Ld. AR submitted that appeal was filed manually on 21-04-2016 which was within time. The Ld. CIT(A) issued a letter on 24-11-2016 directing the assessee to e-file the appeal as per extant procedure.

The assessee e-filed the same on 09-12-2016 but still the appeal was dismissed on delay.

2. The registry has noted delay of 19 days in the appeal, the condonation of which has been sought by the Ld. AR on the strength of an affidavit of director of the assessee. Considering the period of delay, the delay is condoned and we proceed to adjudicate the appeal.

3. We concur with the submissions of Ld. AR that manual appeal was filed within time and the assessee also complied with the directions of Ld. CIT(A). Therefore, the appeal should not have been dismissed on delay. Nevertheless, we set aside the impugned order and restore the appeal back to the file of Ld. CIT(A) for de novo adjudication on merits with a direction to the assessee to substantiate its case. A reasonable opportunity of hearing shall be granted to the assessee.

4. The appeal stand allowed for statistical purposes.

*Order pronounced on 16<sup>th</sup> April, 2024.*

<b>Sd/-</b> <b>(MANU KUMAR GIRI)</b> <b>न्यायिक सदस्य / JUDICIAL MEMBER</b>	<b>Sd/-</b> <b>(MANOJ KUMAR AGGARWAL)</b> <b>लेखक सदस्य / ACCOUNTANT MEMBER</b>
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चेन्नई Chennai; दिनांक Dated : 16-04-2024

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**आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :**

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