

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.8/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2021-22)

S.THAMMAMPATTY PACB Thammampatty Post Office Gengavalli Taluk, Salem-636 113.	बनाम/ Vs.	ITO Ward-1(6), Salem.
स्थायी लेखासं./जी आइ आर सं./PAN/GIR No. AABAS-5018-G		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	None
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. Aforesaid appeal by assessee for Assessment Year (AY) 2021-22 arises out of the order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 03-11-2023 in the matter of an intimation issued by CPC u/s 143(1) of the Act on 02-11-2022. In the intimation, the assessee was denied deduction u/s 80P since the return of income was filed with a delay. The Ld. CIT(A) confirmed the same against which the assessee is in further appeal before us.

2. At the time of hearing, the Ld. AR sought adjournment which was rejected. The Ld. Sr. DR pleaded for dismissal of the appeal. However, upon perusal of case records, it transpires that the assessee has filed petition before Hon'ble CBDT seeking condonation of delay u/s 119(2)(b) which is stated to be pending for disposal. We find that the outcome of the same would have direct bearing on the assessee's claim since the deduction has been denied only because of the fact that the return of income was filed belatedly. The copy of petition as filed before CBDT has been placed on record. Therefore, we set aside the impugned order and restore the appeal back to the file of Ld. CIT(A) who shall await the outcome of the aforesaid condonation petition and re-adjudicate the appeal de novo. The assessee is directed to intimate the outcome of the petition as and when the same is disposed-off.

3. 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
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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