

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.144/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2017-18)

Soosai Manickam Therasa M/s. Anu Agro Products, 260/1, Gupta Nagar, Angammal Colony, Salem-636 009.	बनाम/ Vs.	ITO Ward-1(2) Salem.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. AHLPT-8665-J		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Mr. Sri Krishna (CA)-Ld.AR (Virtual Hearing)
प्रत्यर्थी की ओरसे/ Respondent by	:	Shri P. Sajit Kumar (JCIT)-Ld. Sr. DR

सुनवाई की तारीख/ Date of Hearing	:	17-04-2024
घोषणा की तारीख / Date of Pronouncement	:	17-04-2024

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2017-18 arises out of the order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 22-09-2023 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 144 of the Act on 26-09-2019. The assessee is aggrieved by confirmation of addition of Rs.23.60 Lacs. The assessment has been framed on *best judgment basis*. The Ld. CIT(A)

did not admit the appeal for want of condonation of delay of 89 days. The Ld. AR has pleaded for another opportunity of hearing to the assessee which has been opposed by Ld. Sr. DR.

2. We are of the considered opinion that minor delay of 89 days could be condoned since the assessee suffered adverse medical issues. Nevertheless, we direct Ld. CIT(A) to adjudicate the appeal on merits without raising the issue of delay. The assessee is directed to substantiate its case forthwith.

3. The appeal stands allowed for statistical purposes.

Order pronounced in open court on 17th 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 : 17-04-2024
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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