

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

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

आयकरअपील सं./ ITA No.118/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2021-22)

M/s. Kailash Shipping Services
Private Limited,
No.28, AMG Towers,
3rd Floor, L J Street,
Alandur,
Chennai 600 016.

Vs. The Deputy Commissioner of
Income Tax,
Corporate Circle 4(1)
Chennai.

[PAN:AAACK 2806R]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by
प्रत्यर्थी की ओर से /Respondent by

: None
: Shri. P. Sajit Kumar, IRS, JCIT.

सुनवाई की तारीख/Date of Hearing

: 16.04.2024

घोषणा की तारीख /Date of Pronouncement

: 16.04.2024

आदेश / O R D E R

MANU KUMAR GIRI (Judicial Member)

This appeal by assessee is arising out of the order of the Additional/Joint
Commissioner of Income Tax (Appeals)-1, Office of the Commissioner of Income
Tax (Appeal), Jaipur in Order No.ITBA/APL/S/250/2023-24/1058547851 (1), dated

07.12.2023. The assessment was framed by the ADIT, CPC, Bengaluru for the assessment year 2021-2022, u/s. 143(1) of the Income Tax Act, 1961 (in short 'the Act') vide order dated 26.07.2022.

2. In the instant case, the appellant filed the appeal against the order under section 143(1) of the Act dated 26.07.2022 before the Ld. CIT(A) but the appeal was belatedly filed and there was delay of 246 days. Ld. CIT(A) held that the appeal filed is not in conformity with the provisions of section 249 of the Act and there is no sufficient cause for condonation of delay in filing of the appeal hence dismissed the appeal as not maintainable.

3. At the time of hearing before us none appeared for the assessee. The Ld. Senior Departmental Representative pleaded for dismissal of the appeal on the ground that the assessee failed to appear before the Id. first appellate authority.

4. From the case record, it emerges that CPC u/s 143(1) made addition on account of disallowance chargeable to tax u/s 23 and disallowance chargeable to tax u/s 41 of the Income Tax Act.

5. Though we concur with the submissions of Ld. Sr. DR however keeping in mind the principle of natural justice and reasons given in Form No.35 we

deem it fit to condone the delay and grant another opportunity of hearing to the assessee. Accordingly, the impugned order is set aside and the appeal is restored back to the file of Ld. CIT(A) for adjudication on merits after affording proper opportunity of hearing to the assessee. The assessee is directed to substantiate his case forthwith without any fail, failing which Ld. CIT(A) shall be at liberty to proceed with the disposal of the appeal on merits. The appeal stands allowed for a statistical purposes.

6. In the result, the appeal of the assessee in ITA No.118/Chny/2024 for assessment year 2021-2022 is allowed for statistical purpose.

Order pronounced on 16th day of April , 2024, at Chennai.

Sd/-

(MANOJ KUMAR AGGARWAL)

लेखा सदस्य / ACCOUNTANT MEMBER

Sd/-

(MANU KUMAR GIRI)

न्यायिक सदस्य / JUDICIAL MEMBER

चेन्नई Chennai;

दिनांक Dated :16-04-2024

KV

आदेशकीप्रतिलिपिअग्रेषित

Copy of the Order forwarded to :

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