

**आयकर अपीलीय अधिकरण “ए” न्यायपीठ चेन्नई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“A” BENCH, CHENNAI**

**माननीय श्री मनोज कुमार अग्रवाल, लेखक 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**

**आयकर अपील सं. ITA No.371/Chny/2024**  
**(निर्धारणवर्ष / Assessment Year: 2017-18)**

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|---|----------|----------------------------|
| Lignite City Club<br>Block 25, Neyveli-607 803              | बनम/ Vs. | ITO<br>Ward 2<br>Cuddalore |
| स्थायी लेखासं./जी आइ आर सं./PAN/GIR No. <b>AAAAL-6829-P</b> |          |                            |
| (अपीलार्थी/ Appellant)                                      | :        | (प्रत्यर्थी / Respondent)  |

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|--|---|--|
| अपीलार्थी की ओरसे/ <b>Appellant by</b>   | : | Shri D.Anand (Advocate) – Ld. AR             |
| प्रत्यर्थी की ओरसे/ <b>Respondent by</b> | : | Shri ARV Srinivasan (Addl. CIT) – Ld. Sr. DR |

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| सुनवाई की तारीख/ <b>Date of Hearing</b>       | : | 29-04-2024 |
| घोषणा की तारीख / <b>Date of Pronouncement</b> | : | 01-05-2024 |

**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 04-10-2023 in the matter of an order passed by Ld. AO, CPC u/s 154 on 26-09-2019. The registry has noted delay of 71 days in the appeal. Considering the period of delay, the delay is condoned and we proceed for adjudication of appeal on merits.

2. It could be seen that Ld. CIT(A) did not admit the appeal of the assessee for want of condonation of delay of 697 days. The assessee had explained that the rectification applications were rejected twice. On 13-02-2020, outstanding demand was raised by Ld. AO. After that Covid-19 lockdown started which paralyzed the activities and movement. The assessee filed grievance on 19-08-2020 and vide communication dated 03-10-2020, the reply was received without redressal of grievance. The assessee again preferred rectification petition on 15-08-2021. However, Ld. CIT(A) did not condone the delay. Aggrieved, the assessee is in further appeal before us. The Ld. AR has sought adjudication of appeal on merits which has been opposed by Ld. Sr. DR.

3. Considering the fact that substantial period of delay fall within Covid-19 lockdown and also keeping in mind the alternative remedy being pursued by the assessee, we are of the considered opinion that delay should have been condoned. Nevertheless, we direct Ld. CIT(A) to admit the appeal and render adjudication on merits after affording reasonable opportunity of hearing to the assessee. The assessee is directed to substantiate its case forthwith failing which Ld. CIT(A) shall be at liberty to proceed with disposal of appeal on merits.

4. The appeal stand allowed for statistical purposes.

*Order pronounced on 1<sup>st</sup> May, 2024*

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

**Sd/-**  
**(MANOJ KUMAR AGGARWAL)**  
**लेखा सदस्य / ACCOUNTANT MEMBER**

चेन्नई Chennai; दिनांक Dated : 01-05-2024

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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