

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

महनीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य एवं
महनीय 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.498/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2019-20)

Shri Arputharaj Rajan Sudhakar No.30, Aadijan Street, Mandaveli, Chennai – 600 028.	बनम/ Vs.	ITO, Non- Corporate Ward -1(6), Chennai.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. AVGPS-5383-K		
(पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	None
प्रत्यर्थी की ओरसे/ Respondent by	:	Shri AR V Sreenivasan (Addl.CIT)-Ld. Sr. DR

सुनवाई की तारीख/ Date of Hearing	:	30-04-2024
घोषणा की तारीख / Date of Pronouncement	:	06-05-2024

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2019-20 arises out of the order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 19-12-2023 in the matter of an intimation issued by CPC u/s 143(1) of the Act on 05-04-2021. The Ld. CIT(A) did not admit the appeal for want of condonation of delay of 220 days since the assessee could not demonstrate sufficient cause. Aggrieved, the assessee is in further appeal before us. The registry has noted a delay of 9 days in the appeal

which stand condoned. Considering the period of delay, the delay is condoned. At the time of hearing, none appeared for assessee. The Ld. Sr. DR pleaded for dismissal of the appeal.

2. We are of the opinion that the first appeal should not have been dismissed on delay since substantial delay was covered by Covid-19 Lockdown. Nevertheless, we direct Ld. CIT(A) to admit the appeal of the assessee and re-adjudicate the same 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.

3. The appeal stand allowed for statistical purposes.

Order pronounced on 6th May, 2024

Sd/-

Sd/-

(MANU KUMAR GIRI)

न्यायिक सदस्य / JUDICIAL MEMBER

(MANOJ KUMAR AGGARWAL)

लेखासदस्य / ACCOUNTANT MEMBER

चेन्नई Chennai; दिनांक Dated : 06-05-2024

DS

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

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