

आयकर अपीलिय अधिकरण , 'सी' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'C' BENCH, CHENNAI
श्री एसएस विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष ।
Before Shri S.S. Viswanethra Ravi, Judicial Member &
Shri Manoj Kumar Aggarwal, Accountant Member

आयकर अपील सं./I.T.A. No.246/Chny/2024

निर्धारण वर्ष/Assessment Years: 2022-23

Shree Rangammal Educational Trust, No.91, Avinashi Road, Coimbatore-641018. [PAN: AADTS2902A]	Vs.	CIT(Exemption), Chennai
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)
आयकर अपील सं./I.T.A. No.247/Chny/2024 निर्धारण वर्ष/Assessment Years: 2022-23		
Happiness by RND Soft Trust, 274/4, Anna Private Industrial Estate, Vilankurichi Road, Vilankurichi, Coimbatore-641035. [PAN: AACTH4194G]	Vs.	CIT(Exemption), Chennai
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)
अपीलार्थी की ओर से / Appellant by	:	Shri Girish Kumar, Advocate
प्रत्यर्थी की ओर से/Respondent by	:	Shri P.Sajit Kumar, JCIT
सुनवाई की तारीख/ Date of hearing	:	02.05.2024
घोषणा की तारीख /Date of Pronouncement	:	08.05.2024

आदेश / O R D E R

PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER:

These two appeals by the assessee is against the separate common order dated 21.09.2022 passed by the CIT(E), Chennai for the Assessment Year 2022-23.

2. Since the issues raised in both the appeals are similar, basing the same identical facts, with the consent of both the parties, we proceed to hear both the cases together and to pass consolidated order for the sake of convenience.

3. We shall take up the appeal in ITA-246/ Chny/2024 for Assessment Year-2022-23.

4. We find the assessee filed this appeal with a delay of 435 days. The assessee filed notarised affidavit dated 08.04.2024 accompanying a petition for condonation of delay stating reasons. Upon hearing both the parties, on perusal of the condonation petition, we note that no order was received from the CIT(E) to the best knowledge and information to the assessee or its tax representatives, which is believed to have been uploaded in the IT portal on 21.09.2022. Further it was stated that the two notices dated 24.08.2022 and 07.09.2022 issued by the CIT(A), NAFC, Delhi were not received as both were sent two inoperative Email IDs at tsvrsands@airtelmail.in and at rksknhss@ediffmail.com. Ld.AR Shri Girish Kumar submits that both the Email IDs were become inoperative and referred to hearing notice Annexure to the appeal memo. The Ld.AR humbly submitted that the delay of 435 days was neither deliberate nor wilful due to non-receipt

of **impugned order**. He vehemently argued that if delay is not condoned, the assessee will be put to irreparable loss, damage and hardship and prayed to afford an opportunity to the assessee in remanding the matter to the file of CIT(Exemptions). Ld.DR vehemently opposed in remanding the matter to the file of CITA(Exemptions) as the notices were sent to the assessee to the same Email IDs which were provided by the assessee. He argued that it is the responsibility of the assessee to follow up the proceedings before the authorities and the assessee totally failed to utilise the same. He argued that the delay of 435 days is abnormal and prayed to levy costs on the assessee.

5. As discussed above, we note that the main contention of the Id.AR is that no **order was** received by the assessee as the Email IDs were become inoperative and as such the assessee could not **even** make compliance to the notices issued by the CIT(Exemptions). On examination of the record, we note that the CIT(Exemptions) has sent three notices the same Email IDs which were become inoperative and as such we find, non-receipt of notices **which ended in noncompliance**. **Further, we find the impugned order also uploaded in the IT portal to the same inoperative emails which is not disputed. Therefore, we find**

reasons stated by the assessee or bonafide which really prevented the assessee in filing the appeal in time. Thus, we are unable to subscribe to the arguments of Ld.DR in imposing costs. Therefore, the delay of 435 days is neither wilful nor wanton, thus the delay of 435 days is condoned.

6. Both the parties **conceded** that no opportunity **was available** for the assessee for compliance of the notices issued by the CIT(Exemptions) and as such, we deem it proper to remand the matter to the file of CIT(Exemptions) to decide the matter afresh by following procedure contemplating under law. Therefore, we deem it proper to remand the matter to the file of CIT(Exemptions) for its fresh consideration. The assessee is **liberty** to file evidence, if any, in support of **its** claim.

7. In the result, appeal of the assessee is allowed for statistical purpose.

8. Now we shall take up the appeal in 247/Chny/2024.

We find this appeal also filed with a delay of 435 days. The Id.AR and DR **conceded** the facts and circumstances of this appeal also identical to the appeal in ITA-246/Chny/2024 for Assessment Year 2022-23 and adopted the same arguments. Since we have taken a decision to condone the delay **of 435 days** in ITA-246/Chny/2024 and remanded

the matter to the file of CIT(Exemptions) for its fresh consideration, therefore, view taken by us in ITA-246/Chny/2024 is equally applicable in this appeal also. Thus, the delay of 435 days is condoned and remanded the matter to the file of CIT(Exemptions).

9. Thus, the grounds of appeal raised by the assessee is allowed for statistical purpose.

10. In the result, appeal of the assessee is allowed for statistical purpose.

Order pronounced on 8th May, 2024 at Chennai.

Sd/-
(MANOJ KUMAR AGGARWAL)
ACCOUNTANT MEMBER

Sd/-
(S.S. VISWANETHRA RAVI)
JUDICIAL MEMBER

Chennai, Dated – 08.05.2024

Kb/-

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant,
2. प्रत्यर्थी/ Respondent,
3. आयकर आयुक्त/CIT,
4. विभागीय प्रतिनिधि/DR &
5. गार्ड फाईल/GF.