

आयकर अपीलीय अधिकरण 'बी' न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
"B" 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.544/Chny/2024
(निर्धारण वर्ष / Assessment Year: 2013-14)

Prakash Mahiba Devi No.183, Nathakoundampalayam Ward No1, Vadamalaipalayam Coimbatore – 641 664	बनम / Vs.	ITO Ward -2(1) Tirupur.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. CAEPM-5175-N		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकी ओरसे/ Appellant by	:	Shri S. Sirdhar (Advocate-Erode) - Ld. AR (Virtual)
प्रत्यर्थीकी ओरसे/ Respondent by	:	Shri S.Easwar (JCIT)-Ld. Sr. DR

सुनवाईकी तारीख/ Date of final Hearing	:	20-05-2024
घोषणाकी तारीख / Date of Pronouncement	:	20-05-2024

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2013-14 arises out of an passed by learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] on 10-01-2024 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s 144 r.w.s. 147 of the Act on 15-03-2022. The assessee has failed to appear before any of the lower authorities. The Ld. AR

pleaded for another opportunity of hearing which has been opposed by Ld. Sr. DR.

2. In the assessment order, Ld. AO made addition of cash deposit of Rs.16 Lacs. The Ld. CIT(A) dismissed the appeal for want of condonation of delay of 94 days. Aggrieved, the assessee is in further appeal before us.

3. We find that excluding Covid-19 Pandemic Lockdown, period, there was minor delay of 94 days which should have been condoned by Ld. CIT(A) and the matter should have been adjudicated on merits. Nevertheless, we direct Ld. CIT(A) to consider the appeal on merits. Accordingly, the appeal stand restored back to the file of Ld. CIT(A) for fresh adjudication on merits with a direction to the assessee to substantiate its case.

4. The appeal stand allowed for statistical purposes.

Order pronounced on 20th May, 2024.

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

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

चेन्नई Chennai; दिनांक Dated : 20-05-2024
DS

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

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