

**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.547/Chny/2024**  
**(निर्धारण वर्ष / Assessment Year: 2020-21)**

<b>Town and City Developers</b> 126, KG House, Arts College Road Coimbatore – 641 018	<b>बनम</b> / Vs.	<b>ITO</b> Non Corporate Ward 1(1) Coimbatore
स्थायी लेखासं./जी आइ आर सं./PAN/GIR No. <b>AAGFT-8799-R</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थीकी ओरसे/ <b>Appellant by</b>	:	Shri G.Tarun (Advocate) – Ld. AR
प्रत्यर्थीकी ओरसे/ <b>Respondent by</b>	:	Shri S. Easwar (JCIT)-Ld. Sr. DR

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

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeal by assessee for Assessment Year (AY) 2020-21 arises out of an passed by learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] on 15-01-2024 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s 143(3) of the Act on 09-09-2022. The assessee claimed deduction u/s 80-IBA which was denied by Ld. AO considering the provisions of Sec.80AC since the assessee failed to furnish the return of income u/s 139(1) on or before due date. . The Ld. CIT(A) confirmed the

same since the assessee did not appear during appellate proceedings. Aggrieved, the assessee is in further appeal before us. The Ld. AR sought another opportunity of hearing before lower authorities and also submitted that the assessee has already filed petition u/s 119(2)(b) seeking condonation of delay. The Sr. DR pleaded for dismissal of the appeal.

2. Considering the facts as stated by Ld. AR, we deem it fit to restore the appeal back to the file of Ld. CIT(A) for fresh adjudication. The Ld. CIT(A) shall provide opportunity of hearing to the assessee and also consider the outcome of petition filed u/s 119(2)(b).

3. The appeal stand allowed for statistical purposes.

*Order pronounced on 20<sup>th</sup> May, 2024.*

<b>Sd/-</b> <b>(MANU KUMAR GIRI)</b> <b>न्यायिक सदस्य / JUDICIAL MEMBER</b>	<b>Sd/-</b> <b>(MANOJ KUMAR AGGARWAL)</b> <b>लेखक सदस्य / ACCOUNTANT MEMBER</b>
---	---

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