

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

माननीय श्री महावीर सिंह, उपाध्यक्ष एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।
BEFORE HON’BLE SHRI MAHAVIR SINGH, VP AND
HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM

आयकर अपीलसं./ ITA No.724/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2020-21)

Rajapalayam Sivakasi Round Table Trust 488, Kamarajar Road, Sivakasi-626123	बनाम/ Vs.	Income Tax Officer Ward 1, Virudhunagar.
स्थायी लेखासं./जी आइ आरसं./PAN/GIR No. AACTR-7627-N		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओर से/ Appellant by	:	Shri G. Tarun (Advocate)-Ld.AR
प्रत्यर्थी की ओर से/ Respondent by	:	Shri AR.V.Srinivasan (Addl.CIT)-Ld. Sr. DR

सुनवाई की तारीख/ Date of Hearing	:	21-05-2024
घोषणा की तारीख / Date of Pronouncement	:	21-05-2024

आदेश / ORDER

PER BENCH

1. Aforesaid appeal by assessee for Assessment Year (AY) 2020-21 arises out of an order passed by learned Addl. / Joint Commissioner of Income Tax (Appeals), [CIT(A)] on 15-02-2024 in the matter of an intimation issued by CPC u/s. 143(1) of the Act dated 25-12-2021. The CPC made certain adjustment in the aforesaid intimation of assessee trust. The Ld. CIT(A) dismissed the appeal for want of condonation of delay of approx. 7 months. Aggrieved, the assessee is in further appeal

before us. The Ld. AR has prayed for adjudication of the appeal on merits which has been opposed by Ld. Sr. DR.

2. Considering the fact that the assessee is a trust, the delay ought to have been condoned by Ld. CIT(A). Nevertheless, we direct Ld. CIT(A) to admit the appeal and adjudicate the same on merits after affording opportunity of hearing to the assessee. The assessee is directed to substantiate its case.

3. The appeal stand allowed for statistical purposes.

Order pronounced on 21st May, 2024.

Sd/-

(MANOJ KUMAR AGGARWAL)

लेखा सदस्य / **ACCOUNTANT MEMBER**

Sd/-

(MAHAVIR SINGH)

उपाध्यक्ष / **VICE PRESIDENT**

चेन्नई Chennai; दिनांक Dated : 21-05-2024
RSR

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

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