

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.740/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2016-17)

Shri Velusamy Karpagam 10/65, 66, Appachi Nagar, 3 rd Street, Kongu Main Road, Tirupur – 641 607.	बनाम/ Vs.	Income Tax Officer Ward 1(3), Tirupur.
स्थायी लेखासं./जी आइ आर सं./PAN/GIR No. BXZPK-7124-G		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओर से/ Appellant by	:	Shri N.V. Balaji, (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) 2016-17 arises out of an order passed by learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] on 29-06-2022 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 143(3) of the Act on 31-12-2018. The Registry has noted delay of 570 days in appeal, the condonation of which has been sought by Ld. AR. The Ld. Sr. DR opposed the same and alternatively, pleaded for levy of cost for inordinate delay.

2. In the assessment order, Ld. AO made certain additions. The Ld. CIT(A) did not admit the appeal for want of condonation of delay of 149 days. Aggrieved, the assessee is in further appeal before us.

3. Though the assessee has remained negligent, however, keeping in mind the principle of natural justice, we deem it fit to admit the appeal and grant another opportunity to the assessee to substantiate its case. The same would come at a cost of Rs.10,000/- which shall be deposited by the assessee within 30 days from the date of receipt of this order to 'Tamil Nadu State Legal Services Authority' at Hon'ble High Court of Madras. The proof of the same shall be furnished by the assessee to learned CIT(A) who shall proceed for de novo adjudication after affording 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 on the basis of material on record.

4. 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