

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.741/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2019-20)

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| The Uppilipalayam Mill Industrial Workers Coop House Construction Society Ltd. No.K1676, Shakkarai Chettiar Nagar, Uppilipalayam, Coimbatore – 641 015. | बनाम/ Vs. | Income Tax Officer Non Corporate Ward 1(4), Coimbatore. |
| स्थायी लेखासं./जी आइ आर सं./PAN/GIR No. AADAT-6084-B | | |
| (अपीलार्थी/ Appellant) | : | (प्रत्यर्थी / Respondent) |

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| अपीलार्थी की ओर से/ Appellant by | : | Ms. Vijayalakshmi, (CA) – Ld.AR |
| प्रत्यर्थी की ओर से/ Respondent by | : | Shri AR.V.Srinivasan (Addl.CIT)-Ld. Sr. DR |

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| 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) 2019-20 arises out of an order passed by learned Addl. / Joint Commissioner of Income Tax (Appeals), Jodhpur [CIT(A)] on 30-01-2024 in the matter of an intimation issued by CPC u/s. 143(1) of the Act on 24-02-2021. In the intimation, the assessee was denied deduction under Sec. 80P since the return of income was filed belatedly. The assessee preferred further appeal which was delayed by approx. 2 years and 7 months and

accordingly, not admitted. Aggrieved, the assessee is in further appeal before us.

2. The Ld. AR place on record order of appropriate authority passed on 12-02-2024, DIN ITBA/COM/F/17/2023-24/1060783951(1) condoning delay in filing of return of income. In such a scenario, the substantial justice would demand admission of appeal of the assessee. Therefore, we direct Ld. CIT(A) to admit the appeal of the assessee and pass an order on merits after due consideration of aforesaid order.

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