

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES : D : NEW DELHI

BEFORE DR. B.R.R. KUMAR, ACCOUNTANT MEMBER
AND
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER

ITA No.2035/Del/2023
Assessment Year: 2010-11

Chryso,
19, Place De La Resistance 92445,
Cedex, Issy Les Moulineaux,
Paris,
France.

Vs ACIT,
Circle Intl. Taxation 1(2)(1),
New Delhi.

PAN: AADCC0892N

(Appellant)

(Respondent)

Assessee by	:	Ms Shreya Loyalka, CA
Revenue by	:	Shri S.N. Pandey, Sr. DR
Date of Hearing	:	01.04.2024
Date of Pronouncement	:	29.05.2024

ORDER

PER ANUBHAV SHARMA, JM:

This appeal is preferred by the assessee against the order dated 18.05.2023 of the Commissioner of Income Tax (Appeals) Delhi-42 (hereinafter referred as Ld. First Appellate Authority or in short Ld. 'FAA') in Appeal No.CIT(A), Delhi-42/10036/2009-10 arising out of the appeal before it against the order passed u/s 143(1) of the Income Tax Act, 1961 (hereinafter referred as

‘the Act’), by the ADIT, CPC, Bengaluru (hereinafter referred to as the Ld. AO).

2. Heard and perused the record. During the course of hearing, it transpired that the assessee has raised a ground that the CIT(A) has rejected the application for condonation of the delay in spite of there being reasonable cause. The ld. AR had submitted that the intimation u/s 143(1) of the Act, was never served upon the assessee and, for that reason, till the time the assessee received the demand notice in 2022, the assessee was not aware. The ld. AR has submitted that there was some technical glitch due to which in certain period there were no service of the assessment orders.

3. The order of ld.CIT(A) shows that the delay was not condoned for the reason that in Form No.35, the assessee on own had admitted that the assessment order was passed on 25.02.2011 and on the same date the intimation was received. The ld. AR has, however, submitted it to be an inadvertent mistake and it was submitted that no intimation was served upon the assessee.

4. Further, during the course of hearing, it came up that the assessee while filing the application for condonation of the delay had, vide application dated 04.03.2023, sought condonation of the delay. The copy of this request letter to CIT(A) is available at pages 16 and 17 of the assessee’s paper book. We consider it appropriate to reproduce the application itself hereinbelow:-



The Commissioner of Income-tax (Appeals)
National Faceless Appeal Centre, Delhi

Date: 4th March, 23

Dear Sir / Madam,

Name of Appellant : Chryso ['the Appellant' or 'the Company']
PAN : AADCC0892N
Assessment year ['AY'] : 2010-11
Subject : Prayer for condonation of delay in registering of appeal under section 246A(1)(a) of the Income-tax Act, 1961 ['Act']
Reference : Intimation Order dated 25 February 2011 ['impugned order'] bearing document identification number ['DIN'] CPC/1011/16/1009220253, issued by the Ld. Assistant Director of Income-tax, CPC ['Ld. ADIT CPC'] under section 143(1) of the Act

This is with reference to registering of appeal documents before your goodself against the captioned impugned order issued by the Ld. ADIT CPC.

We understand that the impugned order was issued upon processing of income-tax return of the Company for the captioned AY. However, the impugned order was not accessible to the Company. Subsequently, upon noticing the outstanding income-tax demand for AY 2010-11, the Appellant tried to download and access the impugned order from the income-tax e-filing portal in order to understand the reasons for outstanding demand. ✓

However, no option to view or download the impugned order was available on the income-tax e-filing portal. As such the Appellant pursued the Centralized Processing Center ['CPC'] and the jurisdictional assessing officer to issue a copy of the impugned order to the Appellant. The Appellant also raised several grievances on the income-tax e-filing portal and over the Centralized Public Grievance Redress And Monitoring System ['CPGRAMS'] in this regard (copy of the grievances raised and filings made before the jurisdictional assessing officer are annexed herewith). ✓

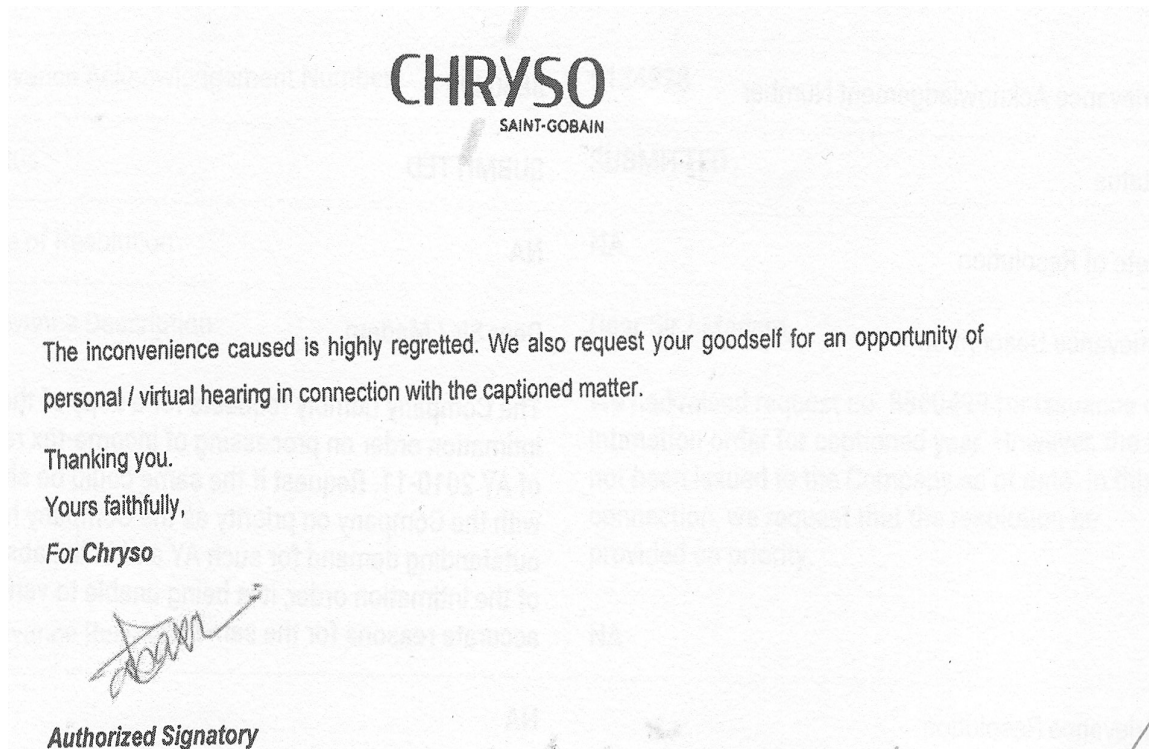
The Appellant has now received a copy of the impugned order over the income-tax e-filing portal, under the signature of Ld. ADIT CPC. Accordingly, post receipt of the copy of the impugned order, the Appellant has preferred this appeal forthwith.

In view of the above, we humbly request your goodself to kindly condone the inadvertent delay caused in filing of appeal and to please consider the appeal documents filed.



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5. After taking into consideration the aforesaid, we are of the considered view that the application which was filed before the CIT(A) was not having sufficient facts to explain the delay of 12 years and a very general explanation was given. Further, the application was not supported with any affidavit also as observed by the CIT(A).

6. However, keeping in view the argument that there was some technical glitch leading to non-issuance and service of intimations in certain period for which even a PIL was filed before the Hon'ble Supreme Court. We consider it an appropriate case to give an opportunity to the assessee to file a detailed application along with affidavit and explain the reasons for the delay more

illustratively to CIT(A) who shall consider the plea on merits and, thereafter, proceed in accordance with the law.

7. The appeal shall be considered allowed for statistical purposes.

Order pronounced in the open court on 29.05.2024.

Sd/-

Sd/-

(DR. B.R.R. KUMAR)
ACCOUNTANT MEMBER

(ANUBHAV SHARMA)
JUDICIAL MEMBER

Dated: 29th May, 2024.

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Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asstt. Registrar, ITAT, New Delhi