

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

महनीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य एवं
महनीय 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.290/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2017-18)

Shri Sunil Kumar Sivadasan No.1, Prop. Vishuthi Constructions Sidda Vaidya Salai, Anna Salai, Kodaikanal-624 101.	बनम/ Vs.	ITO Ward-1, Dindigul.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. AOZPK-8325-B		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Shri P.M. Kathir (Advocate) -Ld.AR
प्रत्यर्थी की ओरसे/ Respondent by	:	Shri R. Mukundan (JCIT)-Ld. Sr. DR

सुनवाई की तारीख/ Date of Hearing	:	13-06-2024
घोषणा की तारीख / Date of Pronouncement	:	18-06-2024

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2017-18 arises out of the order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 10-01-2024 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 147 r.w.s 144 of the Act on 12-03-2021.
2. In the assessment order, Ld. AO noted that the assessee filed declaration in Form No.1 under Income Declaration Scheme-2016 (IDS)

on 29-09-2019 declaring undisclosed income of Rs.4.52 Lacs. However, the assessee failed to adhere to due dates for payment of taxes payable under the scheme. Accordingly, the declaration was treated as void by appropriate authority. Considering the same, Ld. AO made addition thereof u/s 69A which would be taxable at special rate of 60% u/s 115BBE. The Ld. CIT(A) confirmed the action of Ld. AO against which the assessee is in further appeal before us.

3. It has been brought to the notice that the assessee has preferred petition u/s 119(2)(b) before Hon'ble CBDT on 11-06-2024 requesting for condonation of delay in payment in IDS-2016. The same is pending for disposal and the same would have material bearing on the impugned assessment. Considering the same, we restore the appeal back to the file of Ld. CIT(A) to await the outcome of the above petition. If the petition is not accepted, Ld. CIT(A) may consider granting of credit of taxes paid by the assessee under the scheme in accordance with law.

4. The appeal stand allowed for statistical purposes.

Order pronounced on 18th June, 2024

Sd/-	Sd/-
(MANU KUMAR GIRI)	(MANOJ KUMAR AGGARWAL)
न्यायिक सदस्य / JUDICIAL MEMBER	लेखासदस्य / ACCOUNTANT MEMBER

चेन्नई Chennai; दिनांक Dated :18-06-2024
DS

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT, Madurai .
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF