

आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL
'D' BENCH: CHENNAI

श्री यस यस विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री जगदीश, लेखक सदस्य के समक्ष
BEFORE SHRI SS VISWANETHRA RAVI, JUDICIAL MEMBER AND
SHRI JAGADISH, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.847/Chny/2024
निर्धारण वर्ष /Assessment Year: 2018-19

M/s. FI Auto Components Pvt. Ltd.,
No.151 & 151, 12th Main Road,
SIDCO Industrial Estate,
Thirumudivakkam,
Chennai – 600 044.
[PAN: AABCF-2142-E]

The Income Tax Officer,
Vs. Corporate Ward-2(2),
Chennai.

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

अपीलार्थी की ओर से/ Appellant by
प्रत्यर्थी की ओर से /Respondent by

: Shri Muthu Abirami, Advocate
: Shri G. Suresh, JCIT

सुनवाई की तारीख/Date of Hearing

: 22.05.2024

घोषणा की तारीख /Date of Pronouncement

: 19.06.2024

आदेश / **ORDER**

PER JAGADISH, A.M :

Aforesaid appeal filed by the assessee for Assessment Year (AY) 2018-19 is against the order of learned Commissioner of Income Tax, Appeal, Addl/JCIT(A)-1 Jaipur [hereinafter "CIT(A)"] dated 26.02.2024 vide an intimation issued by CPC, Bengaluru u/s. 143(1) of the Act on 12.11.2019.

:- 2 -:

2. The Ld. CIT(A) has dismissed the appeal ex-parte filed against intimation u/s.143(1) of the Act by CPC, Bangaluru on the ground that the appeal has been filed beyond the time limit by 48 days. The assessee in Form-35 before Ld. CIT(A) has submitted the reason that it was not aware of the intimation u/s. 143(1) of the Act and came to know about the intimation only on receipt of notice u/s 221(1) of the Act dated 09.01.2020 and filed appeal immediately. However, the Ld. CIT(A) without giving proper opportunity of being heard has not condoned the delay in filing appeal of 48 days and held that the delay in filing appeal of the assessee is not considered as sufficient cause and delay is therefore not condoned.

3. We have heard the rival submission and perused the material available on record. The Ld. Addl. CIT(A) has not condoned the delay of 48 days and dismissed the appeal as there was no sufficient cause for delay. The Hon'ble Supreme Court In case of *Collector, Land Acquisition vs MST Katiji (1987) 2 SCC 107*, has explained that the expression 'Sufficient Cause' employed by the legislature is adequately elastic to enable the Courts to apply the law in a meaningful manner to sub-serve the ends of justice that being the life-purpose of the existence of the institution of Courts. It was further held by the Hon'ble Supreme Court that such liberal approach is

:- 3 -:

adopted on one of the principles that refusing to condone delay can result in a meritorious matter being thrown out at the very threshold and cause of justice being defeated. As against this, when delay is condoned, the highest that can happen is that a cause would be decided on merits after hearing the parties. Another principle laid down by the Hon'ble Supreme Court is that when substantial justice and technical considerations are pitted against each other, the cause of substantial justice deserves to be preferred for the other side cannot claim to have vested right in injustice being done because of a non-deliberate delay. It was also held by the Hon'ble Supreme Court that there is no presumption that delay is occasioned deliberately, or on account of culpable negligence, or on account of malafides. A litigant does not stand to benefit by resorting to delay. In fact, he runs a serious risk. In the instant case, applying the same principles, we find that there is no culpable negligence or malafide on the part of the assessee in delayed filing of the appeal. Therefore, in the factual matrix of the present case, we find that there exists sufficient and reasonable cause for condoning the delay in filing the appeal and as held by the Hon'ble Supreme Court, where substantial justice and technical considerations are pitted against each other, the cause of substantial justice deserved to be preferred, we accordingly set aside

: - 4 - :

the order of Addl/JCIT(A)-1 Jaipur and direct him to adjudicate the appeal on merit.

4. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced on 19th June, 2024.

Sd/-
(यस यस विश्वनेत्र रवि)
(SS Viswanethra Ravi)

न्यायिक सदस्य / Judicial Member

चेन्नई/Chennai, दिनांक/Dated: 19th June, 2024.
EDN/-

Sd/-
(जगदीश)
(Jagadish)

लेखा सदस्य / Accountant Member

आदेश की प्रतिलिपि अग्रेषित/**Copy to:**

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