

आयकर अपीलीय अधिकरण, बी, न्यायपीठ,चेन्नई
**IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH, CHENNAI**

माननीय श्री मनु कुमार गिरि, न्यायिक सदस्य एवं
श्री एस.आर. रघुनाथा, लेखा सदस्य के समक्ष

**BEFORE HON'BLE SHRI MANU KUMAR GIRI, JM AND
SHRI S.R. RAGHUNATHA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.980/CHNY/2024

निर्धारण वर्ष/Assessment Year: 2017-18

Mannur Ramjee Rajkumar Reddy,
New No.7, Old No.4,
1st Cross, Amman Koil Street,
Seethammal Colony Extn,
Teynampet, Chennai 600 018.

The Income Tax Officer,
Vs. Corporate Ward 3 (3)
Chennai.

PAN: AAEPR 7326J

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by

: Shri. N. Arjun Raj, Advocate

प्रत्यर्थी की ओर से/Respondent by

: Shri. D. Hema Bhupal, IRS, JCIT.

सुनवाई की तारीख/Date of Hearing

: 24.06.2024

घोषणा की तारीख/Date of Pronouncement

: 26.06.2024

आदेश /O R D E R

PER MANU KUMAR GIRI (Judicial Member)

This appeal filed by the assessee is directed against the order of the Ld. Commissioner of Income Tax(Appeals)(NFAC) Delhi [CIT(A)] dated 21.03.2024 for Assessment Year 2017-18.

2. Assessee is an individual and filed his return of income for AY 2017-18 on 04.08.2017 declaring the total income of Rs.2,64,51,270/-. The CPC, Bangalore passed the order u/s 143(1) of the Income Tax Act, 1961 (in short 'the Act') dated 28.03.2019 determining the taxable total income at Rs.2,95,12,060/-. Being aggrieved, assessee challenged the said order u/s 143(1) of the Act before the Id.CIT(A) wherein the assessee has not given proper chance to explain the reason for delay in filing appeal hence, the Id.CIT(A) dismissed the appeal ex-parte.

3. At the outset, Ld. Counsel for the appellant submitted that Ld. CIT(A) had not properly followed the principles of natural justice. Ld. Counsel for the appellant further prayed that if an adequate opportunity of hearing is given before Id.CIT(A), assessee will demonstrate the reasons for delay in filing appeal and prosecute the appeal properly. Ld.CIT-DR relied upon order of Id.CIT(A) and prayed for dismissal of appeal.

4. We have gone through the orders of lower authorities and submissions addressed by the parties before us. We find that Id.CIT(A) has not given effective opportunity of hearing to appellant to explain the delay in filing appeal although it was conspicuously mentioned at Sr. No.15 in Form 35 that 'The detail affidavit explaining the reasons for delay will be filed at the time of hearing'. Therefore, in the light of aforesaid factual position we deem it fit to set aside this appeal to the file of Id.CIT(A) to look afresh to the explanation/reason for delay in filing appeal before Id.CIT(A), keeping in mind

the settled principles of law laid down by the Hon'ble Supreme Court in various cases including in the cases of *Collector, Land Acquisition v Mst. Katiji And Others* 167 ITR 471 (SC) and *N. Balakrishnan V. M. Krishnamurthy*, AIR 1998 SC 3222 relating to condonation of delay in filing appeal. Accordingly, the impugned order is set aside and the appeal is restored back to the file of Ld. CIT(A) for adjudication on condonation of delay in filing appeal as well as on merits if after condoning delay appeal is admitted by Ld.CIT(A). The Ld.CIT(A) will provide proper opportunity of hearing to the assessee during the hearing of the appeal afresh. The assessee is directed to substantiate its case forthwith without any fail, failing which Ld. CIT(A) shall be at liberty to proceed with the disposal of the appeal as per law.

5. In the result, appeal filed by the assessee is allowed for statistical purpose.

Order pronounced in the open court on 26th day of June, 2024 at Chennai.

Sd/-

एस.आर. रघुनाथा

(S.R. RAGHUNATHA)

लेखा सदस्य/ ACCOUNTANT MEMBER

चेन्नई/Chennai,

दिनांक/Dated, the 26th June, 2024

KV

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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

Sd/-

(मनु कुमार गिरि)

(MANU KUMAR GIRI)

न्यायिक सदस्य / JUDICIAL MEMBER