

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. 981/CHNY/2024

निर्धारण वर्ष/Assessment Year: 2013-14

Grace Infrastructure Private Limited,
A-5, Industrial Estate,
Thattanchavady,
Pondicherry 605 009.

The Deputy Commissioner of
Income Tax,
Pondicherry Circle,
Pondicherry.

PAN: AACCG 1992N

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Smt. G. Vardini Karthik, 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 : 28.06.2024

आदेश /O R D E R

PER MANU KUMAR GIRI (Judicial Member)

This appeal by the assessee is arising out of the order of the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi in order No.ITBA/NFAC/S/250/2023-24/1062466025 (1) dated 12.03.2024. The assessment was framed by the DCIT, Pondicherry, Circle, Pondicherry Chennai for the assessment year 2013-14 passed u/s.143(3) of the Income Tax Act, 1961 (hereinafter the 'Act'), vide order dated 31.03.2016.

2. Brief facts of the case are that assessee is engaged in manufacturing industrial fasteners and also deriving income from sale of wind energy from windmills. Assessee had filed return of income electronically on 30.11.2013 admitting a total income of Rs.26,00,825/- under normal provisions and book profit of Rs.9,65,87,070/- u/s.115JB of the Act. The AO completed the assessment u/s 143 (3) of the Act raising net demand of Rs.2,32,56,870/-. Aggrieved, assessee preferred an appeal before the Id. CIT(A). The appeal was filed with a delay of Seventy Six days (76 days) and the Id. CIT(A) rejected the explanation of the assessee and dismissed the appeal in limine. Aggrieved, assessee preferred an appeal before the Tribunal.

3. Before us, the Id. Counsel for the assessee submitted that there is no delay in filing the appeal, since assessee has already filed the appeal manually as per the time period prescribed by the Act. Later, CIT(A) has sent a letter, instructed the assessee to file the appeal online vide letter N.CIT(A)-PDY/e-filing/2016-17 dated 17.08.2016. The letter dated 20.01.2024 filed by the assessee before the Id.CIT(A) narrates the entire facts relating to filing of appeal. On the other hand, the Id. Senior Departmental Representative pleaded for dismissing the appeal since it was time barred.

4. We have heard the rival contention and perused the material on record. We find substance in the argument of the Id. Counsel for the assessee. We find that the appeal was filed in time before the Id. CIT(A) manually. This fact

was explicitly informed by the appellant vide letter dated 20.01.2024 to Id.CIT(A) narrating all such facts but the same was referred but not considered by the Id. CIT(A) in justifiable way. In view of the above facts and circumstances of the case, we deem it fit to set aside the appeal to the file of the Id. CIT(A) for fresh adjudication on merits after affording adequate opportunity of hearing to the assessee.

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

Order pronounced in the open court on 28th June, 2024 at Chennai.

Sd/-

एस.आर. रघुनाथा
(S.R. RAGHUNATHA)

लेखा सदस्य/ ACCOUNTANT MEMBER

Sd/-

(मनु कुमार गिरि)
(MANU KUMAR GIRI)

न्यायिक सदस्य / JUDICIAL MEMBER

चेन्नई/Chennai,

दिनांक/Dated, the 28th 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.