

आयकर अपीलिय अधिकरण, 'सी' न्यायपीठ, चेन्नई।
**IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH: CHENNAI**

श्री एबी टी. वर्की, न्यायिक सदस्य एवं
श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष

**BEFORE SHRI ABY T. VARKEY, JUDICIAL MEMBER AND
SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.1075/Chny/2024
निर्धारण वर्ष/Assessment Year: 2017-18

| | | |
|---|----|---|
| Smt. Natesan Shanthy, D.No.1, MG Street, Opp. PSK Petrol Pump, Salem Road, Namakkal Post-637 001. | v. | The Income Tax Officer, Ward-1, Namakkal. |
| [PAN: ATKPS 9723 K] | | |
| (अपीलार्थी/Appellant) | | (प्रत्यर्थी/Respondent) |
| अपीलार्थी की ओर से/ Appellant by | : | Shri T.S.Lakshmi- Venkatraman, FCA |
| प्रत्यर्थी की ओर से /Respondent by | : | Shri P. Sajit Kumar, JCIT |
| सुनवाईकीतारीख/Date of Hearing | : | 24.06.2024 |
| घोषणाकीतारीख /Date of Pronouncement | : | 27.06.2024 |

आदेश / ORDER

PER ABY T. VARKEY, JM:

This is an appeal preferred by the assessee against the order of the Learned Commissioner of Income Tax (Appeals)/Addl/JCIT(A)-1, Pune, (hereinafter in short 'the Ld.CIT(A)'), dated 03.03.2024 for the Assessment Year (hereinafter in short 'AY') 2017-18.



:: 2 ::

2. At the outset, the Ld.AR of the assessee pointed out that the Ld.CIT(A) had dismissed the appeal of the assessee on the ground that there was a delay of more than 100 days in filing of the appeal before him and therefore, he didn't condone the delay and dismissed the appeal without going into the merits of the case. Before us, the Ld.AR explained the delay [in filing of appeal before the Ld CIT(A)] that the assessment order was passed by the AO on 25.12.2019 and the assessee was supposed to file the same before due-date 24.01.2020. However, according to the Ld.AR, assessee filed the appeal on 02.06.2020 i.e, delay of 129 days, but since Covid-19 pandemic hit India by 14.03.2020, effective delay was 50 days, and therefore, the assessee couldn't file the appeal before the Ld.CIT(A). We note that the Ld.CIT(A) has not admitted the assessee's appeal, since assessee failed to show reasonable cause for the delay caused in filing of the appeal. However, we find that the delay in filing appeal was only '50' days and considering the fact that Covid-19 pandemic created lockdown etc, we condone the delay and restore the appeal back to the file of the Ld.CIT(A) and direct him to decide the grounds of appeal raised by assessee on merits as contemplated u/s.250(6) of the Income Tax Act, 1961. The assessee is directed to be diligent and file written submissions/relevant documents before the First Appellate Authority to substantiate its grounds of appeal



ITA No.1075/Chny/2024 (AY 2017-18)
Smt. Natesan Shanthy

:: 3 ::

and the Ld.CIT(A) after giving proper opportunity to the assessee, to pass speaking order in accordance to law.

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

Order pronounced on the 27th day of June, 2024, in Chennai.

Sd/-

(मनोज कुमार अग्रवाल)

(MANOJ KUMAR AGGARWAL)

लेखा सदस्य/**ACCOUNTANT MEMBER**

Sd/-

(एबी टी. वर्की)

(ABY T. VARKEY)

न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai,

दिनांक/Dated: 27th June, 2024.

TLN, Sr.PS

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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