

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

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

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

आयकरअपीलसं./ITA No.: 1012/Chny/2024

निर्धारणवर्ष / Assessment Year: 2017-18

Sri Raghavendra Granthalaya
Seva and Educational
Charitable Trust,
16/116, Thulasinga
Perumalkoil Street, Thirumala
Flats, Triplicane, Chennai.

Income Tax Officer,
v. Non-Corporate Ward -9(1),
Chennai.

[PAN:AAITS-7823-B]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थीकीओरसे/Appellant by : Shri. K. MeenakchiSundaram, Advocate

प्रत्यर्थीकीओरसे/Respondent by : Shri. D. HemaBhupal, JCIT

सुनवाईकीतारीख/Date of Hearing : 24.06.2024

घोषणाकीतारीख/Date of Pronouncement : 03.07.2024

आदेश / O R D E R

PER S. R. RAGHUNATHA, ACCOUNTANT MEMBER:

This appeal by the assessee is filed against the order of the Commissioner of Income Tax (Appeals), Kolkata, for the assessment year 2017-18, vide order dated 20.03.2024.

2. The assessee is a Trust, filed its return of Income for the A Y 2017-18 on 29.03.2018 declaring a Total Income of Rs.14,17,250/-. The DCIT, CPC passed the order U/s.143(1) dated 09.03.2019, making an addition of Rs.71,87,397/-. Due to the 'validation errors'

in the then existed e-filing portal, the assessee had filed the ITR declaring a Total Income of Rs.14,17,248/- instead of Rs.NIL Income.

3. Aggrieved by the order of CPC dated 09.03.2019 U/s.143(1) of the Act, the assessee preferred an appeal before Ld.CIT(A) on 05/07/2019 with a delay in filing the appeal by 88 days.

4. The Id.Addl/JCIT(A)-1, Kolkata without giving any opportunity to the assessee for deciding the case on merits, dismissed the appeal of the assessee by passing an order dated 20/03/2024, stating that the appellant was not having 'sufficient cause' for delay in filing the appeal by 88 days. Aggrieved by the order of the Id.Addl/JCIT(A)-1, the assessee is before us.

5. The Id.AR stated that the Id.Addl/JCIT(A)-1 has erred in dismissing the assessee's appeal exparte, without giving any opportunity to the assessee is erroneous in law and prayed for remanding the matter back to the Id.Addl/JCIT(A)-1 for adjudication on the merits of the case.

6. The Id.DR did not raise any objections for the same.
7. We have heard both the parties and gone through the order of the Id.Addl/JCIT(A)-1. It is noted that the Id.Addl/JCIT(A)-1 has passed the impugned order exparte without condoning the delay of 88 days and without considering the merits of the case. To meet the ends of justice, we remit back the appeal to the file of the Id.Addl/JCIT(A)-1 for denovo adjudication and direct the Id.Addl/JCIT(A)-1 to condone the delay in filing the appeal. Accordingly, the impugned order is set aside and the appeal is restored back to the file of Ld.CIT(A) for fresh adjudication.
8. In the result, appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open court on 03rd July, 2024 at Chennai.

Sd/-
(मनु कुमार गिरि)
(MANU KUMAR GIRI)
न्यायिकसदस्य/**Judicial Member**

Sd/-
(एस.आर.रघुनाथा)
(S. R. RAGHUNATHA)
लेखासदस्य/**Accountant Member**

चेन्नई/Chennai,

दिनांक/Dated, the 03rd July, 2024

JPV

आदेशकीप्रतिलिपिअग्रेषित/Copy to:

1. अपीलार्थी/Appellant

2. प्रत्यर्थी/Respondent

3. आयकर आयुक्त/CIT- Chennai
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF