

आयकर अपीलीय अधिकरण “सी” न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
“C” BENCH, CHENNAI

माजनीय श्री एबी टी. वर्की, न्यायिक सदस्य एवं
माजनीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य के समक्ष।
BEFORE HON’BLE SHRI ABY T. VARKEY, JM AND
HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM

आयकर अपील सं. ITA No.1045/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2010-11)

Shri Ramesh S. Old No.56, New No.117, Saminayakkan Street, Chintadripet, Chennai-600 002.	बनाम/ Vs.	ITO Circle-7(1) Chennai.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. AAAPR-6313-D		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकी ओरसे/ Appellant by	:	Shri Abhishek Murali (CA) – Ld.AR
प्रत्यर्थीकी ओरसे/ Respondent by	:	Shri P.Sajit Kumar(JCIT) -Ld. DR

सुनवाईकी तारीख/ Date of Hearing	:	24-06-2024
घोषणाकी तारीख / Date of Pronouncement	:	03-07-2024

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2010-11 arises out of the order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 01-03-2024 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s.143(3) r.w.s 147 of the Act on 10-03-2015. In the assessment order, Ld. AO re-computed capital gains.

2. The first appeal was filed with a delay of 2802 days and accordingly, dismissed in limine. The Ld. AR has sought another opportunity before Ld. CIT(A) which has been opposed by revenue.

3. It is clear that first appeal was filed with inordinate delay of 2802 days. Nevertheless, keeping in mind the principle of natural justice, we deem it fit to provide another opportunity of hearing to the assessee to explain the delay before Ld. CIT(A). Accordingly, the impugned order is set aside and the appeal is restored back to the file of Ld. CIT(A) for de novo consideration. The assessee has to explain the inordinate delay and the adjudication may be done accordingly. Needless to add that opportunity of hearing shall be granted to the assessee.

4. The appeal stand allowed for statistical purposes.

Order pronounced on 3rd July, 2024

Sd/-
(ABY T. VARKEY)
न्यायिक सदस्य / JUDICIAL MEMBER

Sd/-
(MANOJ KUMAR AGGARWAL)
लेखक सदस्य / ACCOUNTANT MEMBER

चेन्नई Chennai; दिनांक Dated :03-07-2024
DS

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

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