

आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'D' BENCH, CHENNAI
श्री एसएस विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री जगदीश, लेखा सदस्य के समक्ष ।
Before Shri S.S. Viswanethra Ravi, Judicial Member &
Shri Jagadish, Accountant Member

आयकर अपील सं./I.T.A. No.1650/Chny/2024

निर्धारण वर्ष/Assessment Year: 2013-14

&

S.A. No. 31/Chny/2024

[In I.T.A. No. 1650/Chny/2024]

Manoharamma Hotel Investments
Private Limited, No. 3, Sarangapani
Street, T. Nagar, Chennai 600 017.
[PAN: AACCM8686M]

Vs. The Income Tax Officer,
Corporate Ward 4(1),
Chennai 600 034.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri R. Harshvardan, Advocate

प्रत्यर्थी की ओर से/Respondent by : Shri G. Suresh, JCIT

सुनवाई की तारीख/ Date of hearing : 26.06.2024

घोषणा की तारीख /Date of Pronouncement : 03.07.2024

आदेश /ORDER

PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER:

This appeal filed by the assessee is directed against the order dated 12.02.2024 passed by the Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre [NFAC], Delhi for the assessment year 2013-14.

2. We find that this appeal was filed with a delay of 47 days. Upon hearing both the parties and on perusal of the condonation petition filed by the assessee, we note that the assessee made out a case in

explaining the reasons for the delay, which really prevented the assessee in not filing the appeal in time. Thus, the delay of 47 days is condoned.

3. The only issue emanates for our consideration is that the Id. CIT(A) is erred in confirming the order of the Assessing Officer exparte of the assessee.

4. At the outset, we note that the assessee preferred an appeal before the Id. CIT(A) against the order dated 14.11.2022 passed by the Assessing Officer under section 144 r.w.s. 260 of the Income Tax Act, 1961 ["Act" in short], inter alia, making addition on account of share profit. On examination of the impugned order, we note that the assessee could not substantiate the grounds raised in Form 35 and the Id. CIT(A) confirmed the views of the Assessing Officer by placing reliance in the case of Estate of Late Tukojirao Holkar v. CWT (223 ITR 480) without discussing merits of the case.

5. The Id. AR Shri R. Harshavardan, Advocate pleaded for remand of the case to the file of the Id. CIT(A) and undertook that the assessee is ready to prosecute the appeal without fail. The Id. DR Shri G. Suresh, JCIT objected the same. As discussed above, on perusal of the impugned order that there was no opportunity for the assessee as is evident from

para 4 of the impugned order, wherein, the Id. CIT(A) reproduced the details of hearing/opportunities given to the assessee. Since there was no opportunity for the assessee to substantiate its claim made through grounds in Form 35 and in view of the submissions of the Id. AR and in the interest of natural justice, we deem it proper to remand the matter back to the file of the Id. CIT(A) for fresh consideration subject to the condition of payment of ₹.10,000/- towards cost in favour of the State Legal Aid Authority, Hon'ble Madras High Court within 30 days from the date of receipt of this order. Thus, the grounds raised by the assessee are allowed for statistical purposes.

6. Since the appeal of the assessee is allowed for statistical purposes, the Stay Application in S.A. No. 31/Chny/2024 stands closed.

7. In the result, the appeal filed by the assessee is allowed for statistical purposes and the Stay Application is dismissed.

Order pronounced on 03rd July, 2024 at Chennai.

Sd/-
(JAGADISH)
ACCOUNTANT MEMBER

Sd/-
(S.S. VISWANETHRA RAVI)
JUDICIAL MEMBER

Chennai, Dated, 03.07.2024

Vm/-

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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