

**आयकर अपीलीय अधिकरण “ए” न्यायपीठ चेन्नई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“A” BENCH, CHENNAI**

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

**आयकर अपील सं./ ITA No.1685/Chny/2024**  
**(निर्धारणवर्ष / Assessment Year: 2013-14)**

<b>Shri Vimal Kumar</b> 81-N, Arihant Apartments Thambiah Reddy Road West Mambalam, Chennai-600 033	<b>बनाम/ Vs.</b>	<b>ITO</b> Non-Corporate Ward-19(6), Chennai.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. <b>ACJPV-6077-B</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थीकीओरसे/ <b>Appellant by</b>	:	Mr. P.M. Kathir (Advocate) – Ld. AR
प्रत्यर्थीकीओरसे/ <b>Respondent by</b>	:	Dr. Samuel Pitta (JCIT) -Ld. DR

सुनवाईकीतारीख/ <b>Date of Hearing</b>	:	21-08-2024
घोषणाकीतारीख / <b>Date of Pronouncement</b>	:	03-09-2024

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeal by assessee for Assessment Year (AY) 2013-14 arises out of the order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 12-05-2023 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s.143(3) of the Act on 31-03-2016. The sole grievance of the assessee is confirmation of addition of Rs.296.53 Lacs which represent advances received by the assessee towards sale of certain flats. The Ld. CIT(A) did not consider the appeal on merit for want

of condonation of delay in filing of the appeal. Aggrieved, the assessee is in further appeal before us.

2. The registry has noted delay of 329 days in the appeal, the condonation of which has been sought by Ld. AR on the strength of affidavit of the assessee wherein it has been submitted that the impugned order was not received since it was sent on another email id. Considering the same, we condone the delay and admit the appeal for adjudication on merits.

3. The Ld. AR has submitted that earlier a manual appeal was filed on 09-05-2016 which was dismissed vide order dated 09-10-2019 in view of the fact that in terms of extant rules, the appeal was required to be filed electronically. In the meanwhile, the appeal was e-filed on 18-03-2019 and therefore, the assessee could not be held to be negligent. Under these circumstances, Ld. AR pleaded for adjudication of appeal on merits by Ld. CIT(A). Accepting the same, we set aside the impugned order and restore the appeal back to the file of Ld. CIT(A) for adjudication on merits without raising the issue of delay. The assessee is directed to substantiate its case. No other ground has been urged in the appeal.

4. The appeal stand allowed for statistical purposes.

*Order pronounced on 3<sup>rd</sup> September, 2024*

**Sd/-**  
**(ABY T. VARKEY)**

**न्यायिक सदस्य / JUDICIAL MEMBER**

चेन्नई Chennai; दिनांक Dated :03-09-2024

DS

**Sd/-**  
**(MANOJ KUMAR AGGARWAL)**

**लेखा सदस्य / ACCOUNTANT MEMBER**

**आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :**

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