

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

आयकरअपील सं./ ITA No.2007/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2016-17)

The City Club 3, V.O.C Park Road, Coimbatore-641 018.	बनाम/ Vs.	ITO Non-Corporate Ward-1(1) Coimbatore.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AABAT-4005-G		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Ms. Sandhyaarthi (CA) - Ld.AR
प्रत्यर्थीकीओरसे/ Respondent by	:	Ms. R. Anita (Addl.CIT) - Ld. Sr. DR

सुनवाईकीतारीख/ Date of Hearing	:	24-09-2024
घोषणाकीतारीख / Date of Pronouncement	:	09-10-2024

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2016-17 arises out of an order passed by learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] on 28-05-2024 in the matter of an intimation issued by CPC u/s 143(1) of the Act on 17-03-2018. 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. The Ld. AR has pleaded for

adjudication of the appeal on merits which has been opposed by Ld. Sr. DR.

2. Though the assessee has remained negligent and could not establish reasonable cause for filing of first appeal with a delay, however, keeping in mind the principle of natural justice, we condone the delay before Ld. CIT(A) subject to payment of cost of Rs.5,000/- which shall be deposited by the assessee within 30 days from the date of receipt of this order to 'Tamil Nadu State Legal Services Authority' at Hon'ble High Court of Madras. The proof of the same shall be furnished by the assessee to learned CIT(A) who shall proceed for adjudication on merits. The assessee is directed to substantiate its case forthwith.

3. The appeal stand allowed for statistical purposes.

Order pronounced on 9th October, 2024

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

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

चेन्नई Chennai; दिनांक Dated :09-10-2024
DS

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

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