

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH: CHENNAI

श्री मनु कुमार गिरि, न्यायिक सदस्य एवं श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष
BEFORE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER AND
SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.1722/Chny/2024
निर्धारण वर्ष /Assessment Year: 2017-18

DS Connectors and Cables India
Private Limited.,
Plot No.2, 4/310 Gandhi Street,
Rajiv Gandhi Salai, OMR,
Kottivakkam, Tiruvanmiyur Post,
Tiruvanmiyur
Chennai-600041.
[PAN: AADCD5973F]

Income Tax Officer,
Vs. Corpn Ward-2(1),
Chennai

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by
प्रत्यर्थी की ओर से /Respondent by

: Shri Abhishek Murali, C.A.
: Ms.Gouthami Manivasagam, JCIT

सुनवाई की तारीख/Date of Hearing

: 21.08.2024

घोषणा की तारीख /Date of Pronouncement

: 14.11.2024

आदेश / ORDER

PER AMITABH SHUKLA, A.M :

This appeal is filed against the order bearing DIN & Order No.ITBA/APL/S/250/2024-25/1065245354(1) dated 30.05.2024 of the Learned Commissioner of Income Tax [herein after "CIT(A), for the assessment years 2017-18. Through the aforesaid appeal the assesse

has challenged the order u/s 250 dated 30.05.2024 passed by CIT(A), Guwahati.

2.0 At the outset the Ld. Counsel for the assessee informed that the Ld. First Appellate Authority has passed an ex-parte order thereby confirming the assessment order u/s 143(1) dated 24/9/2018 and that the appeal was dismissed for being filed late without any justified grounds. It was pleaded that the assessee had committed delay of 1633 days and for which it had justified grounds. It was stated that the delay was attributable to covid pandemic as well as mistake of omission by old accountant . Before us through paperbook the assessee has filed affidavits of its employees . The Ld. Counsel submitted the matter may be restored to Ld. CIT(A) for readjudication on its merits and that it shall make full compliance to the notices of Ld. CIT(A). In support of its contentions, the Ld. Counsel filed a detailed paper book. The Ld. DR on the other hand contested the proposal and asked for costs imposition .

3.0 We have heard the rival submissions in the light of material available on records. It is trite law that no litigant benefits by non-prosecution of its case. We find sufficient force in the pleadings of the assessee as to why it could not file its appeal in time. We have also noted that apart from merely harping on the issue of delayed filing by the assessee the Ld. CIT(A) has not touched upon merits of the case.

4.0 We are therefore of the view that ends of justice would be met if the case is set aside to the file of the Ld. CIT(A) for readjudication after giving opportunities of being heard to the assessee and to pass a speaking order. We also direct the Ld. CIT(A) to condone the delay of 1633 days in filing of appeal in this case. He will be at liberty to call for any remand report from the Ld. AO if warranted by the facts of the case. The assessee shall be bound to comply to all the notices and details called by the Ld. CIT(A). Any non-compliance from the assessee side shall be adversely viewed. Accordingly, we set aside the order of the Ld. First Appellate Authority and direct him to readjudicate the matter de novo. Accordingly, the grounds of appeal raised by the assessee are allowed for statistical purposes.

5.0 In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced on 14th, November, 2024.

Sd/-
(मनु कुमार गिरि)

(Manu Kumar Giri)

न्यायिक सदस्य / Judicial Member

चेन्नई/Chennai, दिनांक/Dated: 14th, November, 2024.
EDN/-

Sd/-
(अमिताभ शुक्ला)

(Amitabh Shukla)

लेखा सदस्य / Accountant Member

आदेश की प्रतिलिपि अग्रेषित/Copy to:

:- 4 -:

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