

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

श्री जॉर्ज जॉर्ज के, उपाध्यक्ष एवं श्री एस.आर.रघुनाथा, लेखा सदस्य के समक्ष
**BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT AND
SHRI S.R. RAGHUNATHA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.: 2387/CHNY/2024

निर्धारण वर्ष/Assessment Year: 2013-14

**M/s. Sri Ponniah Ramajathammal
Educational and Charitable Trust,**
33 & 34, Medical College Road,
Natarajapuram South,
Thanjavur – 613 007.

**The Deputy Commissioner
of Income Tax,**
Vs. (Exemptions) Circle,
Coimbatore.

PAN: AACTS 0879H

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Shri K. Meenakshi Sundaram, ITP
प्रत्यर्थी की ओर से/Respondent by : Shri Shiva Srinivas, Addl.CIT

सुनवाई की तारीख/Date of Hearing : 21.11.2024
घोषणा की तारीख/Date of Pronouncement : 21.11.2024

आदेश / O R D E R

PER GEORGE GEORGE K, VICE PRESIDENT:

This appeal at the instance of the assessee is directed against CIT(A)'s order dated 21.12.2023, passed under section 250 of the Income Tax Act, 1961 (hereinafter called 'the Act'). The relevant Assessment Year is 2013-14.

2. There is a delay of 206 days in filing this appeal before the Tribunal. Assessee has filed petition for condonation of delay along with the supporting affidavit stating therein the reason for belated filing of this appeal. The reason stated in the affidavit is that the Managing Trustee of the assessee trust had fell down and had broken his leg partially and was taking treatment. Due to his health issues, he was under medical treatment during that period. Upon recovery, the assessee filed the appeal, resulting in delay of filing the appeal before the Tribunal. On perusal of the reason stated in the affidavit, we are of the view that no latches can be attributed to the assessee as there is sufficient cause for belated filing of this appeal. Hence, we condone the delay and proceed to dispose off the appeal on merits.

3. At the very outset, we notice that the CIT(A) has passed an ex-parte order. The reason for passing an ex-parte order was that the assessee did not reply to several notices issued from the office of the CIT(A) to file written submissions.. It was submitted by the Id.AR that the managing trustee of the assessee trust could not appear before the FAA as he was suffering from medical issues. The Id.AR submitted that in the interest of justice and equity, one more opportunity may be provided to the assessee to represent his case before the CIT(A).

4. The Id.DR supported the orders of the AO and the CIT(A).

5. We have heard the rival submissions and perused the material on record. The Office of the CIT(A) had issued four notices directing the assessee to file written submissions. Since there was no response by the assessee to the notices issued, the CIT(A) passed ex-parte order. It is the claim of the assessee that the managing trustee of the assessee trust could not appear before the FAA as he was suffering from medical issues. We strongly deprecate the nonchalant attitude of the assessee in not filing the written submissions on time. However, in the interest of justice and equity, we are of the view that assessee ought to be provided with one more opportunity to represent its case. Accordingly, the issues raised in this appeal are restored to the file of CIT(A). The assessee is directed to co-operate with the Revenue and shall not seek unnecessary adjournment. It is ordered accordingly.

6. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open court on 21st November, 2024 at Chennai.

Sd/-
(एस.आर. रघुनाथा)
(S.R. RAGHUNATHA)
लेखा सदस्य/ACCOUNTANT MEMBER

चेन्नई/Chennai,
दिनांक/Dated, the 21st November, 2024

Sd/-
(जॉर्ज जॉर्ज के)
(GEORGE GEORGE K)
उपाध्यक्ष /VICE PRESIDENT

RSR

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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