

**आयकर अपीलीय अधिकरण 'डी' न्यायपीठ चेन्नई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**'D' BENCH, CHENNAI**

माननीय श्री मनोज कुमार अग्रवाल ,लेखा सदस्य एवं  
माननीय श्री मनु कुमार गिरि, न्यायिक सदस्य के समक्ष।  
**BEFORE HON'BLE SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER**  
**AND HON'BLE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER**

**आयकरअपील सं./ ITA No.2477/Chny/2024**  
**(निर्धारणवर्ष / Assessment Year: 2022-2023)**

Chandrasekara Raju Dambeeka Raju  
New No.87, Old No.82,  
Sidco Industrial Estate,  
Ambattur  
Chennai 600 098.

**Vs.** The Deputy Commissioner of  
Income Tax,  
Non Corporate Circle 7(1)  
Chennai.

**[PAN: ADAPC 6098D]**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by

: Shri. Arjun Raj, Advocate

प्रत्यर्थी की ओर से /Respondent by

: Ms. Kavitha, IRS, Addl. CIT.

सुनवाई की तारीख/Date of Hearing

: 21.11.2024

घोषणा की तारीख /Date of Pronouncement

: 25.11.2024

**आदेश / ORDER**

**PER MANU KUMAR GIRI (Judicial Member)**

This appeal by the assessee is arising out of the order of the Additional/Joint Commissioner of Income Tax (Appeals)-9, Office of the Commissioner of Income Tax (Appeal), Mumbai in Order No.ITBA/APL/S/250/2024-25/1068126035 (1), dated 29.08.2024 for the assessment year 2022-2023.

2. The only issue in this appeal before us is that Id. CIT(A) erred in sustaining the adjustment of Rs.11,20,137/- being the claim of deduction u/s.80JJAA of the Act

on the ground of belated filing of form No.10DA within the time stipulated under Section 139(1) of the Act in the rectification order passed u/s.154 of the Act without assigning proper reasons and justifications.

3. The Id.Authorized Representative for the assessee took us through the order of CIT(A)-NFAC and stated the facts that u/s.154 of the Act was issued by the ADIT, Centralized Processing Centre, Bengaluru on 06.04.2023. But the appeal was filed before CIT(A) on 06.07.2023 thereby there is a delay of 60 days. The Id. AR submitted that the Manager Accounts who was entrusted filing of appeal went on leave on medical grounds, hence there was delay in filing the appeal. In term of the above, the Id.AR stated that this is a reasonable cause and delay is also for 60 days, hence prayed to condone the delay and remit the appeal back to the file of the CIT(A) for fresh adjudication. In reply, the Id.Addl. CIT-DR stated that the cause deliberated by the Id.AR does not seem to be supported by any evidence and also it is a make believe story and hence, it should not be accepted.

4. After hearing rival contentions and going through the fact that the delay is of 60 days and the assessee claims that the Manager Accounts, who was entrusted in filing of appeal went on leave on account of medical exigency.

5. We are of the considered view that going through the reasons for delay of 60 days and to meet the interest of justice, we are inclined to condone the delay before the CIT(A)-NFAC and the order of the CIT(A)-NFAC is set aside and matter is remanded back to his file for fresh adjudication on merits after allowing

reasonable opportunity of being heard to the assessee. Accordingly, the appeal of the assessee is allowed for statistical purposes.

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

Order pronounced in the open court on 25th day of November, 2024 at Chennai.

Sd/-

(मनोज कुमार अग्रवाल)

**(MANOJ KUMAR AGGARWAL)**

लेखा सदस्य / ACCOUNTANT MEMBER

Sd/-

(मनु कुमार गिरि)

**(MANU KUMAR GIRI)**

न्यायिक सदस्य / JUDICIAL MEMBER

चेन्नई Chennai:

दिनांक Dated : 25-11-2024

KV

आदेश की प्रतिलिपि अग्रेषित /Copy to :

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