

**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.2471/Chny/2024  
(निर्धारणवर्ष / Assessment Year: 2018-2019)**

M/s.Unipres India Private Limited,  
RNS 6, SIPCOT Industrial Growth  
Center,  
Vadakupattu Post,  
Oragadam,  
Kanchipuram 603 204.

**Vs.** The Deputy Commissioner of  
Income,  
Corporate Circle 3(1)  
Chennai.

**[PAN: AAACU 9830B]**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by

: Shri. S P Chidambaram, 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 assessee is arising out of the order of the Additional/Joint Commissioner of Income Tax (Appeals), Office of the Commissioner of Income Tax (Appeal), Thiruvananthpuram, dated 22.07.2024. The assessment was framed by the CPC Assessing Officer, u/s.143(1) of the Income Tax Act, 1961 (hereinafter the 'Act') for the assessment year 2018-19 vide order dated 01.10.2019.

2. We heard the rival contentions and perused the material available on record. We noted from the records that the appeal was filed before the First Appellate Authority on 24-12-2021 for the AY 2018-19 against the Order of CPC order passed u/s 143(1) of the Act on 01-10-2019 and served on 01-10-2019. There was a delay of 784 days in filing the appeal. The assessee had submitted before the First Appellate Authority that Finance Executive was on her maternity leave from 12<sup>th</sup> September, 2020 till 13<sup>th</sup> June, 2021. Further, between the months of March, April and May of 2021, persons responsible for handling the direct and indirect taxation left the organization starting from the Assistant Manager from 8<sup>th</sup> April, 2021 onwards. Subsequently, new employees were replaced in place of erstwhile employees and the new employees has not clearly understood the assessment order received by the company. Hence, there was a delay in filing the appeal before the First Appellate Authority. However, the First Appellate Authority has not accepted the reasons submitted by the assessee and not condoned the delay, dismissed the appeal of the assessee.

3. The Id.Counsel now before us during the course of hearing stated that the Hon'ble Supreme Court vide order in SMW(C) No.3 of 2020 dated 23.03.2020 extended the limitation for filing the appeals and subsequently in M.A. No.665 of 2021 had restored the order dated 23.03.2020, in continuation of order dated 23.09.2021. The relevant portions of the order dated 10.01.2022 are extracted herewith.

I. The order dated 23.03.2020 is restored and in continuation of the subsequent orders dated 08.03.2021, 27.04.2021 and 23.09.2021, it is directed that the period

from 15.03.2020 till 28.02.2022 shall stand excluded for the purposes of limitation as may be prescribed under any general or special laws in respect of all judicial or quasijudicial proceedings.

II. Consequently, the balance period of limitation remaining as on 03.10.2021, if any, shall become available with effect from 01.03.2022.

III. In cases where the limitation would have expired during the period between 15.03.2020 till 28.02.2022, notwithstanding the actual balance period of limitation remaining, all persons shall have a limitation period of 90 days from 01.03.2022. In the event the actual balance period of limitation remaining, with effect from 01.03.2022 is greater than 90 days, that longer period shall apply.

Ld. Counsel for the assessee submitted that out of total 784 days delay i.e from 1.11.2019 to 24.12.2021, as per the above Supreme Court order , delay may be considered only for the period from i.e. 1.11.2019 to 22.3.2020, so the total delay will be 142 days only in filing the appeal. In term of the above, the Id.AR stated that this is a reasonable cause and delay is also for 142 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 going through the facts that the delay is of 142 days and the assessee claims that the Finance Executive was on her maternity leave from 12<sup>th</sup> September,2020 till 13<sup>th</sup> June, 2021 and further persons responsible for handling the direct and indirect taxation left the organization starting from the Assistant Manager from 8<sup>th</sup> April, 2021 onwards. We are of the considered view that going through the reasons for delay of 784 days and to meet the ends of justice, we are inclined to condone the delay and set aside the order and remit back the matter 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.

5. 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. आयकर आयुक्त/CIT, Chennai/Coimbatore/Madurai/Salem.
4. विभागीय प्रतिनिधि/DR
5. गार्डफाईल/GF