

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'C' BENCH, CHENNAI
श्री एस.एस. विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष
Before Shri S.S. Viswanethra Ravi, Judicial Member &
Shri Amitabh Shukla, Accountant Member

आयकर अपील सं./I.T.A. No.2422/Chny/2024
निर्धारण वर्ष/Assessment Year: 2023-24

Estate of late K. Mahesh
Rep. By Krishna Mahesh, New No. 81,
Old No. 39, First Main Road,
Rajaannamalaipuram,
Chennai 600 028.

Vs. The Deputy Commissioner of
Income Tax,
Non Corporate Ward 1(2),
Chennai.

[PAN: AABAE4843K]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri Vikram Vijayaraghavan, Advocate
प्रत्यर्थी की ओर से/Respondent by : Ms. R. Anita, Addl. CIT
सुनवाई की तारीख/ Date of hearing : 20.11.2024
घोषणा की तारीख /Date of Pronouncement : 27.11.2024

आदेश /O R D E R

PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER:

This appeal filed by the assessee is directed against the order dated 18.07.2024 passed by the Id. Commissioner of Income Tax (Appeals)/ Addl./JCIT(A)-2, Jaipur, for the assessment year 2023-24.

2. The assessee raised sole issue of challenging the action of the Id. CIT(A) in dismissing the appeal by refusing to condone the delay of 14 days in filing the appeal in the facts and circumstances of the case.

3. We note that intimation order under section 143(1) of the Income Tax Act, 1961 ["Act" in short] dated 27.05.2024 has been passed by the CPC, Bengaluru against which the assessee preferred an appeal before the Id. CIT(A) with a delay of 14 days. The Id. CIT(A) dismissed the appeal filed by the assessee for want of proper condonation petition/Affidavit.

4. The Id. AR Shri Vikram Vijayaraghavan, Advocate submits that collection of data and documents of the deceased person of his Estate took time and the assessee is ready to submit separate application/affidavit for condonation of delay before the Id. CIT(A).

5. The Id. DR Ms. R. Anita, Addl. CIT relied on the order of the Id. CIT(A).

6. We note that even though the assessee mentioned grounds for condonation of delay at Col. 15 of Form 35, the Id. CIT(A) dismissed the appeal for want of separate application/affidavit for condonation of delay. Taking into consideration of the submissions of the Id. AR and the Id. DR and in the interest of justice, we deem it proper to remand the matter to the file of the Id. CIT(A) with a direction to condone the delay by

considering the petition for condonation/affidavit as may be filed by the assessee and adjudicate the issue on merits.

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

Order pronounced on 27th November, 2024 at Chennai.

Sd/-
(AMITABH SHUKLA)
ACCOUNTANT MEMBER

Sd/-
(S.S. VISWANETHRA RAVI)
JUDICIAL MEMBER

Chennai, Dated, 27.11.2024

Vm/-

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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