

आयकर अपीलिय अधिकरण, 'सी' न्यायपीठ, चेन्नई।  
**IN THE INCOME TAX APPELLATE TRIBUNAL  
'C' BENCH: CHENNAI**

श्री एबी टी. वर्की, न्यायिक सदस्य एवं  
श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष

**BEFORE SHRI ABY T. VARKEY, JUDICIAL MEMBER AND  
SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA Nos.2003 & 2004/Chny/2024  
निर्धारण वर्ष/Assessment Years: 2016-17 & 2017-18

M/s. Al-Ameen International Ltd., 165/2A, 166/2, GST Main Road, Milano Orchard, Urapakkam, Kanchipuram-603 210.	v.	The DCIT, Corporate Circle-1(1), Chennai.
[PAN: AAFCA 7728 M]		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)
अपीलार्थी की ओर से/ Appellant by	:	None
प्रत्यर्थी की ओर से /Respondent by	:	Ms. R. Anita, Addl. CIT
सुनवाईकीतारीख/Date of Hearing	:	24.09.2024
घोषणाकीतारीख /Date of Pronouncement	:	04.12.2024

**आदेश / ORDER**

**PER ABY T. VARKEY, JM:**

These are appeals preferred by the assessee company against the order of the Learned Commissioner of Income Tax (Appeals)/NFAC, (hereinafter in short "the Ld.CIT(A)"), Delhi, both dated 29.05.2024 for AYs 2016-17 & 2017-18.

2. None appeared for the assessee. However, Ground Nos.1 & 2 of the assessee are noted as under:



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1. The CIT(Appeals) erred in dismissing the appeal on the ground NA that the appellant did not respond to the notices issued by him even though the appellant had uploaded the replies on time.

2. The CIT(Appeals) erred in not condoning the delay of 64 days in NA/ filing of the appeal even though the reasons for the same were explicitly explained in Form 35 filed.

**3.** Heard the Ld.DR and we find that the Ld.CIT(A) has noted Assessment Order was passed on 19.12.2019 and the appeal was filed on 13.03.2020 and therefore, there was a delay of '64' days in filing of the appeal before him. Pursuant to the show cause notice given by the Ld.CIT(A) (regarding delay), the assessee brought to his notice [Ld.CIT(A)] that the Company's auditor Shri P.V. Sreedhar who was looking after the tax matters since 1984 fell sick due to his old age of 85 years and was bedridden and by the time, the assessee entrusted the matter to a new auditor, the delay of 64 days happened. But the Ld.CIT(A) was not inclined to condone the delay and was pleased to dismiss the appeals of the assessee. We don't countenance this action of the Ld.CIT(A). It should be borne in mind that if the assessee is aggrieved by the order of the assessing authority, then he has a statutory right of appeal before the Ld.CIT(A), and it should not be set at naught on technicalities. We note that the assessee doesn't gain by not filing the appeal on time (within the limitation period). The omission on the part of the assessee to file these appeals within time can't be said to be deliberate. The assessee has brought to the notice of the Ld.CIT(A) that his Auditor



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who was aged 85 years old and who was handling the tax matters since 1984 onwards had fallen sick and bed ridden and therefore, they had to find a new auditor/CA and by the time, they entrusted the relevant papers for filing before the First Appellate Authority delay of '64' days happened. And for that the assessee should not be penalized by not condoning the delay. Therefore, for the interest of natural justice and fair play, we are inclined to condone the delay of '64' days in filing of the appeals before the Ld.CIT(A) and since, the Ld.CIT(A) has not adjudicated the grounds of appeal raised by the assessee in accordance with subsection (6) of section 250 of the Income Tax Act, 1961, we set aside the impugned order of the Ld.CIT(A) and restore the appeals back to his file with a direction to decide the grounds of appeal in accordance to law after hearing the assessee.

**4.** In the result, appeals filed by the assessee are allowed for statistical purposes.

Order pronounced on the 04<sup>th</sup> day of December, 2024, in Chennai.

**Sd/-**  
(मनोज कुमार अग्रवाल)  
**(MANOJ KUMAR AGGARWAL)**  
लेखा सदस्य/**ACCOUNTANT MEMBER**

**Sd/-**  
(एबी टी. वर्की)  
**(ABY T. VARKEY)**  
न्यायिक सदस्य/**JUDICIAL MEMBER**



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चेन्नई/Chennai,  
दिनांक/Dated: 04<sup>th</sup> December, 2024.  
**TLN, Sr.PS**

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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