

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

श्री एबी टी. वर्की, न्यायिक सदस्य एवं
श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष

**BEFORE SHRI ABY T. VARKEY, JUDICIAL MEMBER AND
SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.1902/Chny/2024
निर्धारण वर्ष/Assessment Year: 2009-10

Dr. D. Johnponnururai – Educational Trust, 25A St. John Mat. Sec. School, New Colony, Alwarthirunagar, Chennai-600 087.	v.	The ITO, Exemptions Ward-3, Chennai.
[PAN: AAATD 6839 L]		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)
अपीलार्थी की ओर से/ Appellant by	:	Mr.G. Tarun, Advocate
प्रत्यर्थी की ओर से /Respondent by	:	Ms. Gowthami Manivasagam, JCIT
सुनवाईकीतारीख/Date of Hearing	:	24.09.2024
घोषणाकीतारीख /Date of Pronouncement	:	04.12.2024

आदेश / ORDER

PER ABY T. VARKEY, JM:

This is an appeal preferred by the assessee Trust against the order of the Learned Commissioner of Income Tax (Appeals)/NFAC, (hereinafter in short "the Ld.CIT(A)"), Delhi, dated 10.06.2024 for the Assessment Year (hereinafter in short "AY") 2009-10.

2. At the outset, the Ld.AR of the assessee submitted that the Ld.CIT(A) has dismissed the appeal without going into the merits of the ground of appeal raised before him, rather the Ld CIT(A) has dismissed the appeal in limine only on the ground that assessee failed to show



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sufficient cause for the delay of '140' days in filing of the appeal before him. In this regard, the Ld.AR brought to our notice that the Assessment Order was passed on 25.09.2021 meaning it comes within the exclusion period allowed by the Hon'ble Supreme Court considering the Covid-19 pandemic from 20.03.2020 onwards and up to 28.02.2022. Having noted that the assessee had filed the appeal on 14.03.2022 i.e. within 30 days from 28.02.2022 as noted supra, the assessee's appeal preferred before the Ld.CIT(A) can't be said to be hit by the limitation period held by the Ld.CIT(A). Therefore, the impugned order of the Ld.CIT(A) is found to be erroneous to that extent and therefore, we are inclined to set aside the impugned order of the Ld.CIT(A) and restore the appeal back to his file with a direction to proceed to adjudicate the grounds of appeal raised by the assessee as stipulated under sub-section (6) of section 250 of the Income Tax Act, 1961. The assessee has undertaken to file the written submissions/relevant documents to substantiate its grounds of appeal. The Ld.CIT(A) to pass speaking order in accordance to law after hearing the assessee.

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

Order pronounced on the 04th day of December, 2024, in Chennai.

Sd/-

(अमिताभ शुक्ला)

(AMITABH SHUKLA)

लेखा सदस्य/**ACCOUNTANT MEMBER**

Sd/-

(एबी टी. वर्की)

(ABY T. VARKEY)

न्यायिक सदस्य/**JUDICIAL MEMBER**



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चेन्नई/Chennai,
दिनांक/Dated: 04th 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