

आयकर अपीलीय अधिकरण 'बी' न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH, CHENNAI

मजनीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य एवं
मजनीय श्री मनु कुमार गिरि, न्यायिक सदस्य के समक्ष।
BEFORE HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM
AND HON'BLE SHRI MANU KUMAR GIRI, JM

आयकर अपील सं. ITA No.2493/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2020-21)

Amuthasurabi Educational Trust 5/120, NGGO Colony, Mudalaipatti Post, Namakkal-637 002.	बनम/ Vs.	ACIT Exemptions Coimbatore.
स्थायी लेखासं./जी आइ आर सं./PAN/GIR No. AABTA-2306-A		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Shri T.S. Lakshmi Venkatraman (FCA) - Ld.AR
प्रत्यर्थी की ओरसे/ Respondent by	:	Ms.C. Vatchala (CIT) - Ld. DR

सुनवाई की तारीख/ Date of Hearing	:	12-12-2024
घोषणा की तारीख / Date of Pronouncement	:	12-12-2024

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2020-21 arises out of the order of learned Addl. /Joint Commissioner of Income Tax (Appeals)-2, Chandigarh [CIT(A)] dated 28-06-2024 in the matter of an intimation issued by CPC u/s 143(1) of the Act on 29-12-2023 raising certain demand against the assessee. The registry has noted delay of 28 days in the appeal which stands condoned and we proceed with disposal of the appeal.

2. The Ld. AR, at the outset, drew attention to Form No.35 and stated that Ld. CIT(A) erred in noting that there was delay of 415 days in filing of the appeal. The Ld. AR stated that the impugned order has merely been copied from first appellate order for AY 2021-22. The Ld. CIT-DR could not controvert the aforesaid fact.

3. Upon perusal, it could be seen that intimation u/s 143(1) has been issued on 29-12-2023. The first appeal Form No.35 has been filed by the assessee on 29-01-2024. It is quite clear that the appeal has been filed within time and Ld. CIT(A) has erred in noting the correct facts. Considering the same, we set aside the impugned order and remit the appeal back to the file of Ld. CIT(A) for *de-novo* adjudication in the light of correct facts.

4. The appeal stand allowed for statistical purposes.

Order pronounced in open court on 12th December, 2024.

Sd/- (MANU KUMAR GIRI) न्यायिक सदस्य / JUDICIAL MEMBER	Sd/- (MANOJ KUMAR AGGARWAL) लेखक सदस्य / ACCOUNTANT MEMBER
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चेन्नई Chennai; दिनांक Dated : 12 -12-2024
DS

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

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