

आयकर अपीलिय अधिकरण, 'ए' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'A' BENCH, CHENNAI
श्री एस.एस. विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री जगदीश, लेखा सदस्य के समक्ष ।
Before Shri S.S. Viswanethra Ravi, Judicial Member &
Shri Jagadish, Accountant Member

आयकर अपील सं./I.T.A. No.2293/Chny/2024
निर्धारण वर्ष/Assessment Year: 2022-23

M/s. BASF Catalysts India Private
Limited, P 8/1, Mahindra World City,
Paranur, Kanchipuram 603 002.

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

[PAN:AAACE2545B]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri N.V. Krishnan, Advocate
प्रत्यर्थी की ओर से/Respondent by : Shri Nilay Baran Som, CIT
सुनवाई की तारीख/ Date of hearing : 03.12.2024
घोषणा की तारीख /Date of Pronouncement : 19.12.2024

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 05.07.2024 passed by the Addl/JCIT (A)-1, Vadodara for the assessment year 2022-23.

2. At the outset, the Id. AR Shri N.V. Krishnan, Advocate challenged the action of the Id. CIT(A) in dismissing the appeal by refusing to condone the delay of 120 days in filing the appeal against intimation under section 143(1) of the Income Tax Act, 1961 ["Act" in short] dated

01.11.2023. He submits that the assessee filed rectification on 20.11.2023 is currently awaiting review, screenshot copy placed at page 14 of the paper book. Further he submits that the Assessing Officer issued notice under section 143(2) of the Act dated 01.06.2023 intimating the assessee that the return of income has been selected for scrutiny, placed at page 1 of the paper book. He submits that since the notice issued under section 143(2) of the Act is time-barred and unsustainable under law, the assessee preferred an appeal against intimation under section 143(1) of the Act before the Id. CIT(A). He submits that the assessee filed condonation petition before the Id. CIT(A) to condone the delay.

3. The Id. DR Shri Nilay Baran Som, CIT relied on the order of the Id. CIT(A).

4. After hearing both the parties, we note that the CPC, Bengaluru passed the intimation under section 143(1) of the Act dated 01.11.2023 against which the assessee preferred an appeal before the Id. CIT(A) with a delay of 120 days. We note that the assessee filed condonation petition before the Id. CIT(A) and the submissions are reproduced at page 8 to 10 of the impugned order. We also note that as per

screenshot placed at page 14 of the paper book, the assessee created rectification request through online, but, the same was not obliged with an error that the case has been selected for scrutiny. Under the above facts and circumstances and in the interest of justice, we deem it proper to remand the matter back to the file of the Id. CIT(A) with a direction to condone the delay and adjudicate the issues on merits. The assessee is at liberty to file evidence in support of his claim. Thus, the grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced on 19th December, 2024 at Chennai.

Sd/-
(JAGADISH)
ACCOUNTANT MEMBER

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

Chennai, Dated, 19.12.2024

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.