

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

श्री जॉर्ज जॉर्ज के, उपाध्यक्ष एवं श्री जगदीश, लेखा सदस्य के समक्ष

**BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT AND
SHRI JAGADISH, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.: 2678/CHNY/2024

निर्धारण वर्ष/Assessment Year: 2017-18

**M/s. Bullock Cart Workers
Development Association,**
858, East Pandy Road,
Villupuram – 605 602.

**The Deputy Commissioner
of Income Tax
(Exemptions),**
Chennai.

PAN: AAAAB 1650N

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by

: Shri J. Saravanan, Advocate

प्रत्यर्थी की ओर से/Respondent by

: Shri R. Clement Ramesh Kumar, CIT

सुनवाई की तारीख/Date of Hearing

: 17.12.2024

घोषणा की तारीख/Date of Pronouncement

: 18.12.2024

आदेश / O R D E R

PER GEORGE GEORGE K, VICE PRESIDENT:

This appeal at the instance of the assessee is directed against CIT(A)'s order dated 21.08.2024, passed under section 250 of the Income Tax Act, 1961 (hereinafter called 'the Act'). The relevant Assessment Year is 2017-18.

2. At the very outset, we notice that the appeal of the assessee has been dismissed by the CIT(A) *in-limine* without condoning the delay in filing the appeal before him (delay of 787 days in filing the appeal). The CIT(A) also noted in spite of five notices issued from the office of the First Appellate Authority to file evidence / submissions, the assessee had not responded to the same.

3. The Id.AR submitted that assessee had not submitted an affidavit or a condonation application for condoning the delay in filing the appeal before CIT(A). It was stated by Id.AR, however in Column No.15 of Form 35, the reasons for belated filing of appeal before the CIT(A) has been mentioned. It was submitted by the Id.AR that the appeal ought to have been filed on or before 22.01.2020 but due to the Covid period, the appeal was filed only on 17.02.2022. It was submitted that after excluding the Covid period for calculating the limitation for filing of appeal as per the judgment of Hon'ble Apex Court in the case of Cognizance for Extension of Limitation, reported in [2022] 441 ITR 722, the delay is only 52 days in filing the appeal. It was submitted that prior to the period of 15.03.2020, the staff of the assessee society was regularly on leave and consequently, the appeal could not be filed within the due date prescribed. The Id.AR further submitted that

the notices from the office of the First Appellate Authority (FAA) was communicated to one of the staff of the assessee's authorized representative and the same was not taken note. It was prayed, in the interest of justice and equity, assessee may be provided with one more opportunity to present its case before the CIT(A).

4. The Id.DR was duly heard.

5. We have heard rival submissions and perused the materials on record. The office of the CIT(A) had issued five notices to the assessee to furnish the submissions along with the supporting documentary evidence. However, there is no response on the side of the assessee to the aforementioned notices. The assessee claims that notices sent from the office of the First Appellate Authority was issued to the e-mail ID of the assessee's representative before the FAA and the same was not brought to the notice of the assessee. We strongly deprecate the nonchalant attitude of the assessee in not responding to the notices issued from the office of the CIT(A) / FAA. However, in the interest of justice and equity, we are of the view that assessee ought to be provided with one more opportunity to represent its case and accordingly, we restore the matter to the files of the CIT(A). Before

the CIT(A), there is a delay of 787 days, after excluding the period of lock-down due to Covid period, the delay in filing the appeal is around 52 days. The assessee shall furnish relevant documentary evidence in support of its claim that there is sufficient cause / reasons for belated filing of appeal before the First Appellate Authority. If the CIT(A) is satisfied with the reasons furnished by the assessee for belated filing of the appeal, needless to state, the CIT(A) shall decide the issue on merits. It is ordered accordingly.

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

Order pronounced in the open court on 18th December, 2024 at Chennai.

Sd/-
(जगदीश)

(JAGADISH)

लेखा सदस्य/ACCOUNTANT MEMBER

चेन्नई/Chennai,

दिनांक/Dated, the 18th December, 2024

RSR

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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

Sd/-
(जॉर्ज जॉर्ज के)

(GEORGE GEORGE K)

उपाध्यक्ष /VICE PRESIDENT