

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

श्री जॉर्ज जॉर्ज के, उपाध्यक्ष एवं श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष

**BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT AND
SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.: 2744/CHNY/2024

निर्धारण वर्ष/Assessment Year: 2018-19

**The Government Tele-
Communication Employees'
Co-operative Society Ltd.,**
37-A, Sembudoss Street,
Broadway,
Chennai – 600 001.

The Income Tax Officer,
Vs. Non-Corporate Ward 11(1),
Chennai.

PAN: AABAT 3072B

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by
प्रत्यर्थी की ओर से/Respondent by

: Shri M. Karunakaran, Advocate
: Shri A. Sasikumar, 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 26.08.2024, passed under section 250 of the Income Tax Act, 1961 (hereinafter called 'the Act'). The relevant Assessment Year is 2018-19.

2. At the very outset, we notice that this appeal has been dismissed by the CIT(A) *in limine* without condoning the delay of three days in filing the appeal before him. The Id.AR submitted that the CIT(A) had taken note of the reason (delay was due to technical glitch) stated by the assessee during the first appellate proceedings but rejected the appeal of the assessee stating that assessee has neither filed documentary evidence nor filed any details of grievance raised. It was further submitted by the Id.AR that the CIT(A) ought to have issued defect notice to the assessee calling for its explanation for the delay in filing the appeal, before dismissing the appeal *in limine*.

3. The Id.DR was duly heard.

4. We have heard rival submission and perused the material on record. The CIT(A) had dismissed the appeal of the assessee *in limine* without condoning the delay of 3 days. The Id.AR stated that according to the assessee there is no delay in filing the appeal because of the intervening holidays during the above mentioned period for filing the appeal. We also notice that no defect notice has been issued from the office of the CIT(A). The principle of natural justice requires that notice should be issued to the assessee

seeking his explanation why the delay in filing the appeal before him cannot be condoned. In the instant case, such notice was never issued by the CIT(A). In the interest of justice and equity, we are of the view that the matter needs to be restored back to the files of the CIT(A). Accordingly, we restore the matter to the files of the CIT(A) so that a proper condonation application if required can be filed by the assessee concerned and on receipt of the same, the CIT(A) shall afford reasonable opportunity to the assessee before a decision is taken on the condonation application. 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.

5. 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/-

(अमिताभ शुक्ला)

(AMITABH SHUKLA)

लेखा सदस्य/ACCOUNTANT MEMBER

चेन्नई/Chennai,

दिनांक/Dated, the 18th December, 2024

RSR

Sd/-

(जॉर्ज जॉर्ज के)

(GEORGE GEORGE K)

उपाध्यक्ष /VICE PRESIDENT

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.