

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

श्री जॉर्ज जॉर्ज के, उपाध्यक्ष एवं श्री जगदीश, लेखासदस्य के समक्ष  
BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT AND  
SHRI JAGADISH, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.2708/Chny/2024  
निर्धारण वर्ष /Assessment Year: 2017-18

Madurai Central Market Perishable  
Commodities Mercha,  
6/1, Co ordinate Commercial  
Vegetable Complex, Vilangudi,  
Paravai, Madurai – 625 401.  
[PAN: AABTM 7923P]

The Income Tax Officer,  
Non Corporate Ward-2(4),  
Chennai.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

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

: Shri D. Anand, Advocate  
: Ms. Anitha, Addl. CIT

सुनवाई की तारीख/Date of Hearing

: 17.12.2024

घोषणा की तारीख /Date of Pronouncement

: 20.12.2024

आदेश / ORDER

PER JAGADISH, A.M :

Aforesaid appeal filed by the assessee for Assessment Year (AY) 2017-18 arises out of the order of Learned Commissioner of Income Tax, Appeal, Addl/JCIT(A)-1, Chandigarh [hereinafter "CIT(A)"] dated 30.07.2024 in the matter of assessment framed by Ld. Assessing Officer [AO] u/s. 144 of the Income-tax Act, 1961 (hereinafter "the Act") dated 31.12.2019.

2. There is a delay of 24 days in filing the appeal by the assessee. The assessee has filed condonation petition stating the reasons for delay in filing the appeal. We have considered the petition of delay in filing the appeal and satisfied that there was sufficient cause for not filing the appeal within the prescribed time limit. Hence, the delay is condoned accordingly.

3. The assessee is an AOP involved in the activities of facilitating marketing of vegetables in wholesale in central place in the outskirts of Madurai near Paravai and derived income from toll collection for entry of trucks and other vehicles in the vegetable market and membership fee from the members. The A.O in the assessment order passed u/s. 144 of the Act has made the addition by disallowing capital expenditure of Rs. 77,67,173/- and interest on TDS and penal interest of Rs. 1,58,262/-. The assessment order was passed by A.O on 31.12.2019. Aggrieved, the assessee preferred an appeal before Ld. CIT(A) on 28.03.2022. On appeal, the Ld. CIT(A) did not condone the delay and dismissed the appeal.

4. The Ld. Authorized Representative (A.R) of the assessee has submitted that the assessment order was passed on 31.12.2019 and the due for filing appeal was 31.01.2020 and the assessee filed appeal

on 28.03.2022. The Ld. AR has submitted that appeal could not be filed in time as initially there was no consensus among the members and some of the members of board were admitted in the hospital due to Covid-19. The Ld. AR further has submitted the Hon'ble Supreme Court in Suo Motu Writ Petition (C) No.3 of 2020 dated 10.01.2022 for extension of limitation has extended from 15.03.2020 till 28.02.2022.

5. The Ld. Departmental Representative (DR), on the other hand, has relied on the orders of lower authorities.

6. We have heard the rival submissions, and perused the materials available on record. The Ld. CIT(A) has not admitted the appeal as the appeal was not filed within due date. The Ld. AR has submitted delay was due to Covid-19 and the some of the Members was admitted in the hospital during Covid-19. In any case, the Hon'ble Supreme Court, supra, has extended the time limit for filing appeal from from 15.03.2020 till 28.02.2022. We are of the opinion that the assessee has genuine reason for not filing the appeal within the time therefore, Ld. CIT(A) was not justified not to admit the appeal. We therefore, direct the Ld. CIT(A) to admit the appeal and adjudicate on merits in accordance with law, after giving reasonable opportunity to the assessee. We also direct the assessee to appear before the Ld.

CIT(A) on the date of hearing without fail. In view of the above, the appeal filed by the assessee is allowed for statistical purposes only.

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

*Order pronounced on 20<sup>th</sup> December, 2024.*

**Sd/-**  
**(जॉर्ज जॉर्ज के)**  
**(George George K)**  
**उपध्यक्ष / Vice President**

**Sd/-**  
**(जगदीश)**  
**(Jagadish)**  
**लेखा सदस्य / Accountant Member**

चेन्नई/Chennai, दिनांक/Dated: 20<sup>th</sup> December, 2024.

EDN/-

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