

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

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

आयकर अपील सं./ITA No.2683/Chny/2024
निर्धारण वर्ष /Assessment Year: 2018-19

The Tamil Nadu Co-operative Milk
Producers Federation Ltd.,
Aavinillam Chamiers Road,
Nandanam, Chennai-600035.
[PAN: AAAAT 0239M]

Vs. The Income Tax Officer,
Non Corporate Ward-4(3),
Chennai.

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

अपीलार्थी की ओर से/ Appellant by

: Shri G. Akash, Advocate for
Shri G. Baskar, Advocate

प्रत्यर्थी की ओर से /Respondent by

: 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) 2018-19 arises out of the order of Learned Commissioner of Income Tax, National Faceless Appeal Centre (NFAC), Delhi [hereinafter "CIT(A)"] dated 22.08.2024 in the matter of assessment framed by Ld. Assessing Officer [AO] u/s. 143(3) r.w.s 144B of the Income-tax Act, 1961 (hereinafter "the Act").

2. The assessee has filed return of income showing total income of Rs. 36,56,93,015/- on 31.10.2018. The A.O has passed order making addition of interest income amounting to Rs. 4,84,46,344/- and addition of reserve release amounting to Rs. 58,94,968/-. Aggrieved, the assessee preferred an appeal before CIT(A) on 05.01.2022. The Ld CIT(A) held that the demand notice is dated 08.09.2021 and the assessee has filed appeal on 05.01.2022 which is beyond the statutory prescribed time limit for filling appeal. The Ld. CIT(A) did not condone the delay and dismissed the assessee's appeal.

3. The Ld. Authorized Representative (A.R) of the assessee before us has submitted that there was no delay in filing the appeal as appeal was filled within the extended period of filling appeal . The Ld. AR submitted that the Hon'ble Supreme Court in Suo Motu Writ Petition (C) No.3 of 2020 dated 10.01.2022 has clarified that period from 15.03.2020 to 28.02.2022 shall be excluded in computing the limitation.

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

5. We have heard the rival submissions, and perused the materials available on record. The assessee has filed the appeal on 05.01.2022 against the order passed by A.O on 08.09.2021, which is within the period excluded by Hon'ble Supreme Court, supra. Therefore, the Ld. CIT(A) was not justified to dismiss the appeal on non maintainability. 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 to not 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.

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

Order pronounced on 20th December, 2024.

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

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

चेन्नई/Chennai, दिनांक/Dated: 20th 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