

**IN THE INCOME TAX APPELLATE TRIBUNAL
COCHIN BENCH, COCHIN**

**Before Shri Inturi Rama Rao, Accountant Member
&
Shri Prakash Chand Yadav, Judicial Member**

ITA No.430/Coch/2024 : Asst.Year 2016-2017

Palakkad MRI C/o PMRC Limited Chadanankurissi Palakkad – 678 004. PAN : AAJFP8645H.	v.	The Income Tax Officer Ward 1 Palakkad.
(Appellant)		(Respondent)

Appellant by :--- None ---
Respondent by : Smt.Leena Lal, Senior AR

Date of Hearing : 09.12.2024	Date of Pronouncement : 30.12.2024
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ORDER

Per Prakash Chand Yadav, JM :

The present appeal of the assessee is arising from the order of the learned Commissioner of Income-tax (Appeals) dated 21st March, 2024 having DIN & Order No.ITBA/NFAC/S/250/2023-24/1063105938(1) and relates to the assessment year 2016-2017.

2. Today when the matter was taken up for hearing no one appeared from the side of assessee, despite service of notice of hearing. At the out-set we observe that the appeal has been dismissed by the learned CIT(A) on the ground that the appeal was barred by limitation. Perusal of the records and sequence of event would show that the delay is related to Covid-19 period.

3. The learned Departmental Representative relied upon the orders of the authorities below.

4. We have heard the rival submissions and perused the material available on record. We observe that in this case, the assessment order was passed on 24th March, 2021 and the appeal has been filed on 10th May, 2022. We observe that the Covid-19 period, as coming out from the orders of the Supreme Court passed between 15th March, 2020 and 20th February, 2022. Therefore, in the present case the assessment order was passed during the Covid-19 period and the appeal was filed in May, 2022. Therefore, there is technically a delay of 30 days only, hence, in the interest of justice, we restore this matter to the file of the CIT(A) for deciding the case on merits. Needless to mention that the CIT(A) would grant sufficient opportunities of being heard to the assessee before passing any order.

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

Order pronounced on this 30th day of December, 2024.

Sd/-
(Inturi Rama Rao)
ACCOUNTANT MEMBER

Sd/-
(Prakash Chand Yadav)
JUDICIAL MEMBER

Cochin; Dated : 30th December, 2024.
Devadas G*

Copy to :

1. The Appellant.
2. The Respondent.
3. The CIT, Cochin.
4. The DR, ITAT, Cochin.
5. Guard File.

Asst.Registrar/ITAT, Cochin