

आयकर अपीलीय अधिकरण “ए” न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
“A” BENCH, CHENNAI

माजनीय श्री एस. एस. विस्वनेत्र रवि, न्यायिक सदस्य एवं
माजनीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य के समक्ष।
BEFORE HON’BLE SHRI S.S. VISWANETHRA RAVI, JM AND
HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM

आयकर अपील सं. ITA No.2571/Chny/2024
(निर्धारण वर्ष / Assessment Year: 2009-10)

M/s. Unique Receivable Management Private Ltd. 827, Dhun Building, Anna Salai, Chennai-600 002.	बनाम / Vs.	DCIT Corporate Circle-3(1) Chennai.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. AABCC-8603-K		
(पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Shri R. Vijayaraghavan (Advocate) - Ld.AR
प्रत्यर्थी की ओरसे/ Respondent by	:	Shri R.Raghupathy (Addl.CIT) - Ld. Sr. DR

सुनवाई की तारीख/ Date of Hearing	:	18-12-2024
घोषणा की तारीख / Date of Pronouncement	:	31-12-2024

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2009-10 arises out of an order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 09-08-2024 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 143 r.w.s. 254 of the Act on 24-03-2024. Upon perusal of impugned order, it could be seen that the appeal has not been admitted by first appellate authority for want of condonation of 15 days. The Ld. AR furnished an affidavit from the director of the assessee-company

wherein it has been stated that minor delay happened due to adverse medical conditions being faced by him. Under these circumstances, a prayer has been made to restore the appeal back to the file of Ld. CIT(A) which has been opposed by Ld. Sr. DR.

2. We are of the opinion that the minor delay of 15 days could have been condoned. Nevertheless, we condone the same and direct Ld. CIT(A) to re-adjudicate the appeal on merits. The assessee is directed to substantiate its case forthwith.

3 The appeal stand allowed for statistical purposes.

Order pronounced on 31st December, 2024

Sd/-

(S. S. VISWANETHRA RAVI)
न्यायिक सदस्य / JUDICIAL MEMBER

Sd/-

(MANOJ KUMAR AGGARWAL)
लेखक सदस्य / ACCOUNTANT MEMBER

चेन्नई Chennai; दिनांक Dated : 31-12-2024
DS

आदेशकीप्रतिलिपि ग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT Chennai
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF