

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

माननीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य एवं
माननीय श्री मनु कुमार गिरि, न्यायिक सदस्य के समक्ष।
BEFORE HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM
AND HON'BLE SHRI MANU KUMAR GIRI, JM

- 1. आयकर अपील सं. ITA No.2635/Chny/2024**
(निर्धारण वर्ष / Assessment Year: 2014-15)
- &**
- 2. आयकर अपील सं. ITA No.2636/Chny/2024**
(निर्धारण वर्ष / Assessment Year: 2015-16)

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| Smt. Jagatheesh Prabhu Saritha #4/58, Keelakadu Mohamidiyar Street, Sokanathapuram, Pattukottai-614 803. | बनाम / Vs. | ACIT Circle-2(1) Thanjavur. |
| स्थायी लेखासं./जी आइ आर सं./PAN/GIR No. CWFPS-6705-K | | |
| (आपीलार्थी/ Appellant) | : | (प्रत्यर्थी / Respondent) |

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| अपीलार्थी की ओरसे/ Appellant by | : | Shri Y. Sridhar (FCA)- Ld.AR |
| प्रत्यर्थी की ओरसे/ Respondent by | : | Ms. R. Kavitha (Addl.CIT) - Ld. Sr. DR |

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| 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 appeals by assessee for Assessment Years (AY) 2014-15 & 2015-16 arise out of separate orders of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] both dated 30-08-2022 in the matter of separate assessments framed by the Ld.AO u/s.143(3) r.w.s. 147 of the Act on 20-12-2018. The

registry has noted delay of 718 days in the appeals, the condonation of which has been sought by Ld. AR on the strength of affidavit of the assessee. It has been stated that delay has occurred on account of adverse medical conditions. The Ld. AR has sought condonation of delay in both the appeals and also prayed for remitting the appeals back to the file of Ld. CIT(A) since the assessee failed to make any representation therein. The same has been opposed by Ld. Sr. DR.

2. Keeping in mind the principles of natural justices, we accept the prayer of Ld. AR and condone the delay. However, the same would be subject to payment of cost of Rs.5,000/- which shall be deposited by the assessee within 30 days from the date of receipt of this order to 'Tamil Nadu State Legal Services Authority' at Hon'ble High Court of Madras. The proof of the same shall be furnished by the assessee to learned CIT(A) who shall proceed for de novo adjudication for both the years. The assessee is directed to substantiate its case forthwith.

3. Both the appeals stand allowed for statistical purposes.

Order pronounced on 31st December, 2024

Sd/-
(MANU KUMAR GIRI)
न्यायिक सदस्य / JUDICIAL MEMBER

Sd/-
(MANOJ KUMAR AGGARWAL)
लेखक सदस्य / ACCOUNTANT MEMBER

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

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

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