

आयकर अपीलिय अधिकरण, 'ए' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'A' BENCH, CHENNAI
श्री एस.एस. विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष ।
Before Shri S.S. Viswanethra Ravi, Judicial Member &
Shri Manoj Kumar Aggarwal, Accountant Member

आयकर अपील सं./I.T.A. Nos.2558 & 2559/Chny/2024
निर्धारण वर्ष/Assessment Year: 2013-14

Modern Facility and Security
Management, C/. Moses Ravikumar,
Sabari Nivas, No. 10, Gurudeva Nagar,
IAF Road, East Tambaram, Selaiyur
Post, Chennai 600 073.

[PAN:AARFM7280R]

Vs. Income Tax Officer,
Non Corporate Ward 19(1),
Chennai.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri J. Saravanan, Advocate
प्रत्यर्थी की ओर से/Respondent by : Shri R. Raghupathy, Addl. CIT
सुनवाई की तारीख/ Date of hearing : 17.12.2024
घोषणा की तारीख /Date of Pronouncement : 19.12.2024

आदेश / O R D E R

PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER:

Both the appeals by the assessee are directed against different orders both dated 31.01.2024 passed by the Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre [NFAC], Delhi for the assessment year 2013-14 under section 144 r.w.s. 147 as well as under section 154 of the Income Tax Act, 1961 ["Act" in short].

2. We find that both the appeals are filed with a delay of 188 days. The assessee filed an affidavit for condonation of delay explaining

reasons for the said delay and prayed for condonation of that delay. On perusal of the condonation petition and upon hearing both the parties, we find that the reasons explained by the assessee are bonafide and therefore, the delay is condoned and admitted both the appeals for adjudication.

3. At the outset, the Id. AR Shri J. Saravanan, Advocate submits that against the assessment order dated 27.12.2019 under section 147 r.w.s. 144 of the Income Tax Act, 1961 [“Act” in short] for AY 2013-14, the assessee preferred an appeal before the Id. CIT(A) on 24.01.2020. He submits that the assessment order passed by the Assessing Officer is an exparte order. He vehemently argued that before passing rectification order under section 154 of the Act, the Assessing Officer should have afforded an opportunity. He drew our attention the order dated 21.08.2024 passed in ITA Nos. 1475, 1476 & 1477/Chny/2024 for assessment years 2015-16, 2016-17 & 2017-18 in assessee’s own case and submits that on similar facts, the Tribunal remanded the matter to the file of the Assessing Officer on payment of costs. The Id. AR prayed that the appeal filed against the order dated 27.12.2019 passed under section 147 r.w.s. 144 of the Act may be remanded to the file of the Assessing Officer to substantiate its case.

4. The Id. DR Shri R. Raghupathy, Addl. CIT submits that opposed the same and drew our attention to the order of authorities below and argued that the Id. CIT(A) issued notice to the assessee for filing written submissions, but, however, the assessee did not file its written submissions before the Id. CIT(A). He vehemently argued that the costs may be imposed in case this Tribunal afford an opportunity by remanding the matter to the file of the Assessing Officer.

5. Taking into consideration the facts and circumstances of the case, by following the order of the Tribunal (supra), the addition involved therein and in the interest of justice, we deem it proper to remand the appeal to the file of the Assessing Officer for fresh consideration subject to the condition of payment of ₹.15,000/- towards cost in favour of the State Legal Aid Authority, Hon'ble High Court of Madras within 30 days from the date of receipt of this order. The Assessing Officer shall satisfy on production of receipt of payment of cost imposed hereinabove and to decide the issue in accordance with law after considering the documentary evidence as may be filed by the assessee. Since the quantum appeal is remanded to the file of the Assessing Officer, the appeal in ITA No. 2559/Chny/2024 filed against

the order under section 154 of the Act become infructuous and accordingly, dismissed.

6. In the result, the appeal filed by the assessee in ITA No. 2558/Chny/2024 is allowed for statistical purposes and the appeal in ITA No. 2559/Chny/2024 is dismissed.

Order pronounced on 19th December, 2024 at Chennai.

Sd/-
(MANOJ KUMAR AGGARWAL)
ACCOUNTANT MEMBER

Sd/-
(S.S. VISWANETHRA RAVI)
JUDICIAL MEMBER

Chennai, Dated, 19.12.2024

Vm/-

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant,
2. प्रत्यर्थी/ Respondent,
3. आयकर आयुक्त/CIT, Chennai/Madurai/Coimbatore/Salem
4. विभागीय प्रतिनिधि/DR &
5. गार्ड फाईल/GF.