

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

श्री जॉर्ज जॉर्ज के, उपाध्यक्ष एवं श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष
BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT AND
SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.3060/Chny/2024
निर्धारण वर्ष /Assessment Year: 2020-21

K864 Murali Chennampatti Income Tax Officer,
Primary Agricultural Co-op Vs. Ward-2(1),
Credit Society, Erode.
Murali, Murali Post,
Anthiyur Thaluk, Erode Dist,
Tamil Nadu-638504
[PAN: AABAK3671M]

(अपीलार्थी/Appellant)	(प्रत्यर्थी/Respondent)
अपीलार्थी की ओर से/ Assessee by	: Ms.Vijayalakshmi, C.A,
प्रत्यर्थी की ओर से /Revenue by	: Shri Eswaran, JCIT
सुनवाई की तारीख/Date of Hearing	: 22.01.2025
घोषणा की तारीख /Date of Pronouncement	: 24.01.2025

आदेश / ORDER

PER AMITABH SHUKLA, A.M :

This appeal is filed against the order bearing DIN & Order No.ITBA/NFAC/S/250/2024-25/1069277212(1) dated 30.09.2024 of the Learned Commissioner of Income Tax [herein after "CIT(A), National Faceless Appeal Center[NFAC], Delhi, for the assessment years 2020-21.

Through the aforesaid appeal the assessee has challenged order u/s 250 dated 30.09.2024 passed by NFAC, Delhi.

2.0 At the outset the Ld. Counsel for the assessee informed that the Ld. First Appellate Authority has passed an ex-parte order thereby confirming the penalty order u/s 272A(1)(d) dated 14.03.2023 and that the appeal was dismissed for being filed late without any justified grounds. It was pleaded that the assessee had committed delay of about 139 days and for which it had justified grounds. It was stated that the assessee is primary agricultural cooperative credit society and that the Tamil Nadu Cooperative Audit Department, Erode is its statutory auditor. The delay was caused in filing of appeal as the secretary was held up in completion of its statutory audit which in turn caused the delay before the Ld. CIT(A). The Ld. Counsel submitted the matter may be restored to Ld. CIT(A) for readjudication on its merits and that it shall make full compliance to the notices of Ld. CIT(A). The Ld. DR placed reliance upon the authorities below.

3.0 We have heard the rival submissions in the light of material available on records. It is trite law that no litigant benefits by non-prosecution of its case. We find sufficient force in the pleadings of the assessee as to why it could not file its appeal in time before the Ld. First

Appellate Authority. We have also noted that apart from merely harping on the issue of delayed filing by the assessee the Ld. CIT(A) has not touched upon merits of the case.

4.0 We are therefore of the view that ends of justice would be met if the case is set aside to the file of the Ld. CIT(A) for readjudication after giving opportunities of being heard to the assessee and to pass a speaking order. We also direct the Ld. CIT(A) to condone the delay of 341 days in filing of appeal in this case. He will be at liberty to call for any remand report from the Ld. AO if warranted by the facts of the case. The assessee shall be bound to comply to all the notices and details called by the Ld. CIT(A). Any non-compliance from the assessee side shall be adversely viewed. Accordingly, we set aside the order of the Ld. First Appellate Authority and direct him to readjudicate the matter de novo. Accordingly, the grounds of appeal raised by the assessee are allowed for statistical purposes.

5.0 In the result, the appeal of the assessee is allowed for statistical
Order pronounced on 24th, January-2025 at Chennai.

Sd/-
(जॉर्ज जॉर्ज के)
(GEORGE GEORGE K)
उपाध्यक्ष / Vice President

Sd/-
(श्री अमिताभ शुक्ला)
(AMITABH SHUKLA)
लेखा सदस्य /Accountant Member

चेन्नई/Chennai, दिनांक/Dated : 24th, January -2025.
KB/-

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT - Coimbatore
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF