

**आयकर अपीलीय अधिकरण 'सी' न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH, CHENNAI**

**माननीय श्री मनोज कुमार अग्रवाल ,लेखा सदस्य एवं
माननीय श्री मनु कुमार गिरि, न्यायिक सदस्य के समक्ष।
BEFORE HON'BLE SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER
AND HON'BLE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER**

**आयकरअपील सं./ ITA Nos.3278, 3279/Chny/2024
(निर्धारणवर्ष / Assessment Years: 2021-2022 &2022-2023)**

Morattupalayam Primary Agricultural
Co-op Credit Society Ltd,
1/142, Kavundampalayam
Morattupalayam (PO)
Uthukulli Taluk,
Tirupur 638 752.

Vs. The Income Tax Officer,
Ward 1(2)
Tirupur.

[PAN: AACAM 0406D]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by

: Ms. A. Vijayalakshmi, C.A. (Tirupur)

प्रत्यर्थी की ओर से /Respondent by

: Ms. V. Aswathy, JCIT.

सुनवाई की तारीख/Date of Hearing

: 25.02.2025

घोषणा की तारीख /Date of Pronouncement

: 27.02.2025

आदेश / O R D E R

PER MANU KUMAR GIRI (Judicial Member)

These two appeals by the assessee are arising out of different orders of the Addl/JCIT (A)-2, office of the Commissioner of Income Tax, Appeals, Hyderabad in order Nos.ITBA/APL/S/250/2024-25/1069905311 (1) and ITBA/APL/S/250/2024-25/1069905124 (1) respectively both dated 24.10.2024 for the assessment years 2021-2022 and 2022-2023.

2. Brief facts of the case are that the appeals were instituted on 07.09.2024 against the assessment orders dated 30.09.2022 and 29.12.2023 passed u/s. 143(1) of the Income Tax Act, 1961 (in short "the Act") for the assessment years 2021-2022 and 2022-2023. The assessee further challenged the orders of assessment passed u/s. 143(1) of the Act before the Additional/JCIT(A), Commissioner of Income Tax Appeal, Hyderabad who dismissed the appeals of the assessee in limine on the ground of delay of 678 and 223 days in filing appeals. Aggrieved, assessee is in appeal before us.

3. The Id. Counsel for assessee submitted before us that assessee was unable to engage a qualified accountant to manage financial and tax related matters during the financial years. The Secretary of the organisation was trained solely in co-operative operations and lacks the necessary expertise in accounting and taxation. Hence there was delay in filing the appeals before the Addl/JCIT (A), so he requested to condone the delays and remit the appeals back to the Addl/JCIT(A) for fresh adjudication.

4. Per contra, the Id. Departmental Representative stated that no lenient view is to be taken in this case and prayed for confirming the orders of the lower authorities.

5. We heard the rival contentions and perused the material available on record. We are of the considered view that to meet the ends of justice, we condone the delay in filing the appeals before the Id. Addl/JCIT (A) and direct the Id. Addl/JCIT(A) to adjudicate the appeals on merits. Accordingly, the impugned orders

are set aside and the appeals are restored back to the file of Ld. Addl/JCIT (A) for fresh adjudication subject to cost of Rs.5000/- for each assessment years 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 will be furnished by the Assessee before Ld.Addl/JCIT(A) whose shall proceed for adjudication after affording proper opportunity of hearing to the assessee. The assessee is directed to substantiate its case with all evidence, confirmations and documents, if any, forthwith without any fail, failing which Ld. Addl/JCIT (A) shall be at liberty to proceed with the disposal of the appeals as per law.. The appeals of the assessee is allowed for statistical purpose.

6. In the result, appeals filed by the assessee are allowed for statistical purpose.

Order pronounced in the open court on 27th day of February, 2025

Sd/-

(मनोज कुमार अग्रवाल)

(MANOJ KUMAR AGGARWAL)

लेखा सदस्य / ACCOUNTANT MEMBER

चेन्नई Chennai:

दिनांक Dated : 27-02-2025

KV

आदेश की प्रतिलिपि अग्रेषित /Copy to :

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

Sd/-

(मनु कुमार गिरि)

(MANU KUMAR GIRI)

न्यायिक सदस्य / JUDICIAL MEMBER