

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

श्री जॉर्ज जॉर्ज के, उपाध्यक्ष एवं श्री जगदीश, लेखा सदस्य के समक्ष

**BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT AND
SHRI JAGADISH, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.: **1834/CHNY/2024**

निर्धारण वर्ष/Assessment Year: 2009-10

**Late Smt. D. Komala
(Rep. by Legal Heir
Shri D.Mohan),
174, Dass Avenue,
Velachery,
Chennai – 600 042.**

**The Income Tax Officer,
Vs. Non-Corporate Ward 13(4),
Chennai.**

PAN: BCNPK 5875M

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by

: Shri R.S. Balaji, CA

प्रत्यर्थी की ओर से/Respondent by

: Ms. Anitha, Addl. CIT

सुनवाई की तारीख/Date of Hearing

: 06.05.2025

घोषणा की तारीख/Date of Pronouncement

: 06.05.2025

आदेश / O R D E R

PER GEORGE GEORGE K, VICE PRESIDENT:

This appeal at the instance of the assessee is directed against the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi order dated 26.04.2024, passed under section 250 of

the Income Tax Act, 1961 (hereinafter called 'the Act'). The relevant Assessment Year is 2009-10.

2. There is a delay of 6 days in filing the appeal. The assessee has filed affidavit for condonation of delay, stating therein the reason for belated filing of this appeal. The reason stated in the affidavit for belated filing of appeal is that, due to unfortunate demise of assessee's authorized representative's father, disrupted in the preparation and filing of appeal, which has resulted in delay of 6 days. On perusal of the aforesaid reason stated, we are of the view that the assessee cannot be faulted for non-filing the appeal on time. There is sufficient reason and no laches can be attributed to the assessee for belated filing of this appeal. Hence, we condone the delay in filing the appeal and proceed to dispose off the appeal on merits.

3. At the time of hearing, the Ld.AR for the assessee has stated that the assessee wants to utilize the Direct Tax Vivad se Vishwas Scheme, 2024 (DTVSV 2024) to settle pending disputes relating to Direct Taxes and had paid the tax amount as per Form 3 and in this regard, submitted Form 4 issued by the Designated Authority and

requested for withdrawal of appeal. In light of the above, we dismiss the appeal of the assessee as withdrawn.

4. In the result, the appeal filed by the assessee is dismissed as withdrawn.

Order pronounced in the open court at the time of hearing on 6th May, 2025 at Chennai.

Sd/-
(जगदीश)

(JAGADISH)

लेखा सदस्य/ACCOUNTANT MEMBER

चेन्नई/Chennai,

दिनांक/Dated, the 6th May, 2025

RSR

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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

Sd/-

(जॉर्ज जॉर्ज के)

(GEORGE GEORGE K)

उपाध्यक्ष /VICE PRESIDENT