

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

माननीय श्री मनु कुमार गिरि ,न्यायिक सदस्य एवं माननीय श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष
BEFORE HON'BLE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER AND
HON'BLE SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.1137/Chny/2025
Assessment Years: 2018-19

App View X Private Limited,
Module No.107, 1st floor,
ELCOT SEZ, Tidel Park, Coimbatore,
Tamil Nadu- 641 104.
[PAN: AAOCA7136L]

Deputy Commissioner of Income
Tax,
Coimbatore Circle-1,
Coimbatore

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Assessee by
प्रत्यर्थी की ओर से /Revenue by

: Mr.Saravana Kumar C.A.
: Mr.Bipin C.N, CIT

सुनवाई की तारीख/Date of Hearing : 18.06.2025
घोषणा की तारीख /Date of Pronouncement : 30.06.2025

आदेश / O R D E R

PER MANU KUMAR GIRI, JM:

This appeal filed by the assessee is directed against the order of the
Ld. Commissioner of Income Tax (Appeals), ADDL/JCIT(A)-6 Mumbai
[CIT(A)] dated 13.02.2025 for Assessment Year 2018-19.

2. Brief facts of the case are that the assessee instituted appeal before
the Id.CIT(A) against the order passed u/s 143(1) of the Act by AO,
CPC for AY 2018-19 disallowing deduction u/s 10AA of the Act
amounting to Rs.3,58,97,700/- for the reason that the assessee has not

filed the Form 56 within due date. On appeal to CIT(A), the Id. CIT(A) dismissed the appeal in *limine* as there was enormous delay of 820 days in filing appeal. Aggrieved, assessee is in appeal before us.

3. Before the Id. Counsel for assessee submitted that the delay of 820 in filing appeal had arisen due to delay in serving the intimation order u/s 143(1) of the Act by the revenue. He further, prayed that the appeal may be remanded back to the file of the CIT(A) to decide the appeal on merits after condoning the delay. The Id.DR relied upon the order of the Id.CIT(A) and pleaded for the dismissal of the appeal.

4. Though we some extent concur with the submissions of Ld.DR Mr. Bipin C.N., CIT however, keeping in mind the substantial justice, grant one more opportunity to the assessee to prosecute the appeal on merits. We also find that the AO, CPC has disallowed the deduction u/s 10AA of the Act amounting to Rs.3,58,97,700/- for the reason that the assessee has not filed the Form 56 within due date. Accordingly, the impugned order is set aside and the appeal is restored back to the file of Ld. CIT(A) for hearing on merits subject to cost of Rs.50,000/- (Rupees fifty thousand) 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.CIT(A) whose shall proceed for hearing the appeal on merits after affording proper opportunity of hearing to the assessee. The assessee is directed to substantiate its case with all evidence and documents, if any, forthwith without any fail, failing which Ld.CIT(A) shall be at liberty to proceed with the appeal proceedings on merits as per law.

5. In the result, appeal filed by the assessee is allowed for statistical purpose.

Order pronounced in the open court on 30th day of June, 2025 at Chennai.

Sd/-

(अमिताभ शुक्ला)
(Amitabh Shukla)

लेखा सदस्य / Accountant Member

चेन्नई/Chennai, दिनांक/Dated: , June-2025.

KB/-

Sd/-

(मनु कुमार गिरि)
(Manu Kumar Giri)

न्यायिक सदस्य/ Judicial Member

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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