

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

श्री मनु कुमार गिरि, न्यायिक सदस्य एवं
श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष

**BEFORE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER AND
SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.1866/Chny/2025
निर्धारण वर्ष/Assessment Year: 2022-23

Trichy District Medical Dept. ECS Ltd. YT66, 1 Puthur SO, Tiruchirappalli-620 017.	v.	The ITO, Ward-2(1), Tiruchirappalli.
[PAN: AAHAT 1541 K]		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)
अपीलार्थी की ओर से/ Appellant by	:	Mr.M. Karunakaran, Advocate
प्रत्यर्थी की ओर से /Respondent by	:	Mr.Veeramany. K. IRS
सुनवाईकीतारीख/Date of Hearing	:	26.08.2025
घोषणाकीतारीख /Date of Pronouncement	:	26.08.2025

आदेश / ORDER

PER MANU KUMAR GIRI, JM:

The captioned appeal filed by the assessee is directed against order of the Ld. Commissioner of Income Tax (Appeal)/NFAC, Delhi ['CIT(A)' in short] dated 16.05.2025 for Assessment Year 2022-23.

2. Brief facts of the case are as under:

The AO passed assessment u/s.144 r.w.s. 144B of the Income tax Act, 1961 disallowing deduction claimed u/s. 80P(2)(a)(i) of the Act as assessee has not filed the evidence to prove that its business activity i.e;



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facilitating financial accommodation to its members only. On appeal to Id. CIT(A), the delay of 155 days in filing appeal was not condoned.

3. Before us, the Id. Counsel for assessee submitted that the Id. CIT(A) has not properly considered the reasons given. 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, however, keeping in mind the reasons given, we are of the view that the delay in filing appeal before the Id.CIT(A) is sufficient cause. Hence, we direct the Id.CIT(A) to condone the delay in filing appeal and hear the appeal on merits. Needless to say, that the Id.CIT(A) will follow the principle of natural justice and grant opportunity of hearing to the assessee. Accordingly, the impugned order is set aside and the appeal is restored back to the file of the Ld. CIT(A) for hearing on merits subject to cost of Rs.5,000/- (Rupees Five 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 the 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.



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

Order pronounced in open Court on the 26th day of August, 2025, in
Chennai.

Sd/-
(अमिताभ शुक्ला)
(AMITABH SHUKLA)
लेखा सदस्य/**ACCOUNTANT MEMBER**

Sd/-
(मनु कुमार गिरि)
(MANU KUMAR GIRI)
न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai,
दिनांक/Dated: 26th August, 2025.
TLN, Sr.PS

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