

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई
**IN THE INCOME TAX APPELLATE TRIBUNAL
'B' 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 Nos.: 2238 & 2239/CHNY/2025

निर्धारण वर्ष/Assessment Years: 2012-13 & 2013-14

**HCG TVH Medical Imaging
Pvt. Ltd.,**
No.150, P. Kalinga Road,
Purasawakkam,
Chennai – 600 084

The Income Tax Officer,
Vs. Corporate Ward 2(3),
Chennai

PAN: AACCH 1276L

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by

: Shri P.M. Kathir, Advocate

प्रत्यर्थी की ओर से/Respondent by

: Ms. Gouthami Manivasagam, JCIT

सुनवाई की तारीख/Date of Hearing

: 23.10.2025

घोषणा की तारीख/Date of Pronouncement

: 23.10.2025

आदेश/ ORDER

PER GEORGE GEORGE K, VICE PRESIDENT:

These appeals filed by the assessee are directed against two orders of Commissioner of Income Tax (Appeals), Addl/JCIT(A)-2, Jaipur, both dated 14.07.2025, passed under section 250 of the Income Tax Act, 1961 (hereinafter called 'the Act'). The relevant Assessment Years are 2012-13 & 2013-14.

2. At the outset, we notice that the First Appellate Authority (FAA) has dismissed the appeals of the assessee without condoning the delay in filing the appeal of 4332 days and 3709 days for assessment years 2012-13 & 2013-14 respectively. We notice that the appeals have been filed before the FAA as against the intimation orders issued u/s.143(1) of the Act dated 15.07.2013 and 20.03.2015 for assessment years 2012-13 & 2013-14 respectively.

3. The Ld.AR submitted that assessee had filed revised return for assessment years 2012-13 & 2013-14 beyond the time prescribed. It was further stated by the Ld.AR, if the revised return were taken into account and processed u/s.143(1) of the Act, there was no necessity for filing the appeals before the FAA and the present appeals. It was submitted by the Ld.AR that assessee has filed a condonation application u/s.119(2)(b) of the Act before the CBDT for condoning the delay in filing the revised return for assessment years 2012-13 & 2013-14 and the same is pending consideration. The Ld.AR submitted that the assessee is expecting a favourable decision from the CBDT on the condonation application. If the same is in favour, the appeals would become infructuous and hence, the Ld.AR submitted the

matter may be restored to the FAA to await the outcome of the condonation application filed before the CBDT.

4. The Ld.DR did not have any objection for remitting the matter to the file of the FAA to await the outcome of delay condonation application filed u/s.119(2)(b) of the Act, which is pending before the CBDT.

5. We have heard rival submissions and perused the material on record. The Ld.AR had submitted that if the revised returns filed on 11.06.2014 and 20.12.2019 for assessment years 2012-13 and 2013-14 are considered / taken for processing u/s.143(1) of the Act, there would be no necessity for having filed the appeals before the FAA and the present appeals. Since the assessee had filed the condonation application before CBDT u/s.119(2)(b) of the Act for condoning the delay in filing the revised return and the same being pending consideration, we deem it appropriate to restore these appeals to the files of the FAA. The FAA is directed to await the outcome of the decision of CBDT on the petition filed u/s.119(2)(b) of the Act for condoning the delay in filing the revised return for assessment years 2012-

13 & 2013-14 and take a decision in accordance with law. It is ordered accordingly.

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

Order pronounced in the open court on 23rd October, 2025 at Chennai.

Sd/-

(जगदीश)

(JAGADISH)

लेखा सदस्य/ACCOUNTANT MEMBER

Sd/-

(जॉर्ज जॉर्ज के)

(GEORGE GEORGE K)

उपाध्यक्ष /VICE PRESIDENT

चेन्नई/Chennai,

दिनांक/Dated, the 23rd October, 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.