

IN THE INCOME TAX APPELLATE TRIBUNAL  
CHANDIGARH BENCH, 'A', CHANDIGARH

**BEFORE SHRI LALIET KUMAR, JUDICIAL MEMBER &  
SHRI KRINWANT SAHAY, ACCOUNTANT MEMBER**

आयकर अपील सं./ **ITA No. 1172/CHD/2024**

निर्धारण वर्ष / Assessment Year : 2013-14

M/s Emmbros Autocomp Limited, Village Katha, Baddi, Distt. Solan 173220	बनाम Vs.	The ACIT, Circle, Parwanoo
स्थायी लेखा सं./ PAN NO: AAACE3489Q		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

( PHYSICAL HEARING )

निर्धारिती की ओर से/Assessee by : Sh. Raman Tiwari, CA

राजस्व की ओर से/ Revenue by : Sh. Vivek Varadhan, Addl. CIT, Sr.DR

सुनवाई की तारीख/Date of Hearing : 09.02.2026

उदघोषणा की तारीख/Date of Pronouncement : 11.02.2026

**आदेश/Order**

**Per Krinwant Sahay, AM :**

Appeal in this case has been filed by the Assessee against the order dated 24.09.2024 passed by the Ld. Commissioner of Income Tax, Exemptions [(CIT(A)]

2. Grounds of appeal, as raised by the Assessee are reproduced as under:

1. *That the Impugned order is bad in law and contrary to the facts of the case. The Ld. Commissioner of Income Tax (Appeals),*

*NFAC, Delhi has not appreciated the facts and law in the correct manner and in accordance with the statute.*

- 2. That the Ld. Commissioner of Income Tax (Appeals) has grossly erred in law and on facts to confirmed the penalty imposed under section 271(1)(C) of the Income Tax Act, 1961 amounting to Rs. 27,85,000/ for furnishing inaccurate particulars of Income in respect of claim of deduction under section 80IC whereas the issue itself was debatable at the time of filing of return. Hence the penalty imposed on that addition may be deleted.*
- 3. On the facts and circumstances prevailing in the case and as per the provisions of the law, the learned CIT (Appeals) grossly erred in not condoning the delay of 79 days against the order passed under section 271(1) of the Income Tax Act, 1961 by the Ld. DCIT, Circle, Parwanoo irrespective of the fact that the assessee submitted required affidavit mentioning therein the reason for delay in filing the appeal before the Hon'ble CIT (Appeals). So your honour is requested to please condone the delay in filing of appeal before learned CIT (Appeals).*
- 4. The Ld. CIT (Appeals), NFAC, Delhi grossly erred in not considering the appeal irrespective of the fact that the Original Order passed under section 143(3) of the Income Tax Act, 1961 by the DCIT, Circle, Parwanoo (against which the penalty has*

*been initiated) stands nullified after the decision of the Hon'ble Supreme Court in the case of M/s Mahabir Industries, Baddi vs. Principal Commissioner of Income Tax, decided on 18/05/2018 in favour of assessee.*

5. *The Ld. Commissioner of Income Tax (Appeals), NFAC, Delhi has not appreciated the facts of the case that penalty under section 271(1) has been initiated on account of furnishing inaccurate particulars of Income in respect of claim of deduction under section 801C whereas the issue itself was debatable at the time of filing of return and later on decided in favour of assessee as mentioned in Point No 4 above.*
  6. *The learned Commissioner (Appeals) ought to have seen that rejecting the appeal on technical grounds, the appellant is deprived of substantial justice as the same have been passed by overlooking the submissions and without giving reasons or controverting the basic facts and the law.*
  7. *That the appellant craves leave to add any other ground of appeal which may arise at the time of hearing.*
3. The Registry has pointed out that there is a delay of 2 days in filing of the appeal before the Tribunal. The Counsel of the Assessee has filed an application along with Affidavit on behalf of the

Assessee, making prayer for condonation of delay. The affidavit of the Assessee is as under: -

**INDIA NON JUDICIAL**  
**Government of Himachal Pradesh**

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सत्यमेव जयते

**Certificate No.** : IN-HP31949940783884W  
**Certificate Issued Date** : 30-Nov-2024 11:19 AM  
**Account Reference** : CSCACC (GV)/ hpscseg07/ HP-SLSUR0187/ HP-SL  
**Unique Doc. Reference** : SUBIN-HPHPCSECG0758174332175601W  
**Purchased by** : EMMBROS AUTO COMP LTD  
**Description of Document** : Article 4 Affidavit  
**Property Description** : Affidavit  
**Consideration Price (Rs.)** : 0  
 (Zero)  
**First Party** : EMMBROS AUTO COMP LTD  
**Second Party** : Not Applicable  
**Stamp Duty Paid By** : EMMBROS AUTO COMP LTD  
**Stamp Duty Amount(Rs.)** : 100  
 (One Hundred only)

सत्यमेव जयते

LOK MITRA KENDRIYA SADAN

Please write or type below this line

**Affidavit**

To  
The Hon'ble Income Tax Appellate Tribunal  
Kendriya Sadan,  
Chandigarh

Respected Sir/Madam,

**Sub: Request for Condonation of delay in filing the appeal in the case of M/s Emmbros Autocomp Ltd. PAN: AAACE3489Q, Asstt Year 2013-14**

With reference to the matter cited above, it is respectfully submitted as under:

For EMMBROS AUTOCOMPLTD.  
*[Signature]*  
Authorised Signatory

**Statutory Alert:**  
1. The authenticity of this Stamp certificate should be verified at www.shcilestamp.com or using e-Stamp Mobile App of Stock Holding  
Any discrepancy in the details on this Certificate and as available on the website / Mobile App renders it invalid.  
2. The onus of checking the legitimacy is on the users of this certificate  
In case of any discrepancy please inform the Competent Authority.

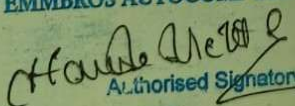
1. That our income tax assessment for the financial year 2012-13 relevant to assessment year 2013-14 was completed with Ld. Commissioner of Income Tax, Parwanoo on 31.10.2015.
2. That as per assessment order, Penalty u/s 271(1)© has been initiated and with respect to that penalty order for the financial year 2012-13 relevant to assessment year 2013-14 was passed by Ld. Commissioner of Income Tax, Parwanoo on 26.03.2019 which was received by the assessee on 30.03.2019.
3. That against the penalty order, the undersigned has preferred the appeal before the Hon'ble Commissioner of Income Tax (Appeals) on 17/07/2019 and the order u/s 250 of the Income Tax Act, 1961 was passed by Ld. Commissioner of Income Tax (Appeals), NFAC, Delhi on 24.09.2024 which was received by the assessee on 25.09.2024.
4. With effect from 01-10-2024, appeal before Hon'ble ITAT shall be filed within 2 months from the end of the month in which the order sought to be appealed against is communicated to the taxpayer or to the Principal Commissioner of Income-Tax or Commissioner of Income-Tax (as the case may be).
5. That the appeal against the abovementioned order was to be filed by 30.11.2024.
6. That we have filed the appeal before the Hon'ble Income Tax Appellate Tribunal, Chandigarh on 02.12.2024 i.e. with a delay of 2 days.
7. That due to public holiday i.e. on 30.11.2024 (Saturday) and 01.12.2024 (being Sunday), the undersigned has filed the appeal before the Hon'ble Income Tax Appellate Tribunal on 02.12.2024.

It is therefore requested that delay in filing the appeal of 2 days may kindly be condoned.

Hope you shall find the above in order.

Thanking You

Yours faithfully,

For EMMBROS AUTOCOMP LTD.  
  
Authorised Signatory  
(Director)

5. We have considered the reasons given in the Application / Affidavit and keeping in view the facts and circumstances mentioned therein, we are inclined to condone the delay.

6. The ld. DR did not have any objection for condonation of delay. Accordingly, the delay in filing of the appeal is hereby condoned and we proceed to decide the appeal on merit.

7. At the very outset, it has been submitted before the Bench by the ld. Counsel for the Assessee that the Ld. CIT(A) has dismissed the appeal because it was delayed by 79 days. The Ld. CIT(A) has not given any findings on merit, therefore, a prayer is made to remand the matter back to the file of the CIT(A).

8. Per contra, the ld. DR relied on the orders of the authorities below.

9. We have considered the findings given by the Ld. CIT(A) and the arguments made by the ld. Counsel for the Assessee as well as the ld. DR. We find that in the present case the Ld. Commissioner of Income Tax CIT(A) has not passed the order on merit on the basis of material available on record. Therefore, keeping in view the element of natural justice, we are inclined to remand it back

to the file of the CIT(A) to re-adjudicate the case on merit on the basis of material available on record. In view of this, the impugned order of the CIT(A) is set aside and the matter is restored to the file of the CIT(A) for decision afresh. Needless to say, that the Id. CIT(A) will give proper opportunity to the Assessee to present its case and to furnish necessary evidences and details. The applicant is also directed to present its case before the Ld. CIT(A) as and when called for and will not contribute in unnecessary delay in the hearing of the appeal.

10. In the result, the appeal of the Assessee stands allowed for statistical purposes.

Order Pronounced on 11.2.2026.

SD/-

SD/-

**( LALIET KUMAR )**  
**Judicial Member**

**( KRINWANT SAHAY )**  
**Accountant Member**

“आर.के.”

आदेश की प्रतिलिपि अग्रेषित / Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
5. गार्ड फाईल/ Guard File

सहायक पंजीकार/ Assistant Registrar