

आयकर अपीलीय अधिकरण 'ए' न्यायपीठ चेन्नई में।

IN THE INCOME TAX APPELLATE TRIBUNAL

'A' BENCH, CHENNAI

माननीय श्री महावीर सिंह, उपाध्यक्ष एवं

माननीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य के समक्ष।

BEFORE HON'BLE SHRI MAHAVIR SINGH, VICE PRESIDENT AND

HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM

आयकर अपील सं./ **ITA No.740/Chny/2022**

(निर्धारण वर्ष / **Assessment Year: 2016-17**)

The Salem District Cricket Association Old No. F-72, New No. 20, 1 st Floor, Brindavan Road, Fairlands, Salem - 636 016.	बनाम/ Vs.	DCIT CPC, Bangalore.
स्थायी लेखा सं./ जी आइ आर सं./ PAN/GIR No. AAC TT-8416-D		
(पीलार्थी/ Appellant)	:	(प्रत्यर्थी/ Respondent)

अपीलार्थी की ओर से/ Appellant by	:	Shri S. Sridhar (Advocate) – Ld. AR
प्रत्यर्थी की ओर से/ Respondent by	:	Shri AR V Sreenivasan (Addl. CIT) – Ld. DR
सुनवाई की तारीख/ Date of Hearing	:	26-09-2022
घोषणा की तारीख/ Date of Pronouncement	:	26-09-2022

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. At the time of hearing, it transpires that the appeal of the assessee has been dismissed by learned first appellate authority vide order dated 05.08.2022 for want of condonation of delay of 433 days since the assessee could not establish sufficient cause for late filing of the appeal. The return of income as filed by the assessee was processed u/s 143(1) which was rectified vide order dated 23.11.2019.

This intimation was in further challenge before Ld. First appellate authority.

2. The Ld. AR submitted that part of delay was attributable to lockdown situation arising out of Covid-19 Pandemic and accordingly, Ld. AR pleaded for condonation of delay which has been opposed by Ld. Sr. DR.

3. Considering the fact that part of delay was attributable to lockdown situation arising out of Covid-19 Pandemic and considering the principle of natural justice, the bench formed an opinion that the delay was to be condoned. However, this concession would be subject to payment of cost of Rs.10,000/-. The same shall be paid by the assessee within one month 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 shall be furnished by the assessee to learned first appellate authority who shall proceed to adjudicate the issues on merits.

4. The appeal stands allowed for statistical purposes

Order pronounced on 26th September, 2022.

Sd/-
(MAHAVIR SINGH)
उपअध्यक्ष / VICE PRESIDENT

Sd/-
(MANOJ KUMAR AGGARWAL)
लेखासदस्य / ACCOUNTANT MEMBER

चेन्नई/ Chennai; दिनांक/ Dated : 26-09-2022
JPV

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त (अपील)/CIT(A)
4. आयकरआयुक्त/CIT
5. विभागीयप्रतिनिधि/DR
6. गार्डफाईल/GF