

IN THE INCOME-TAX APPELLATE TRIBUNAL 'C' BENCH, CHENNAI
Before Shri V. Durga Rao, Judicial Member &
Shri G. Manjunatha, Accountant Member

I.T.A. No. 144/Chny/2021
Assessment Year:2017-18

Sri Sivajothi Spinning Mills Private
Limited, S F No. 896, Suriyan Nagar,
ABT Road, New Extension,
Tirupur 641 604.

[PAN:AAECS7959R]

Vs. The Deputy Commissioner of
Income Tax, Circle 2,
Tirupur 641 601.

Appellant

Respondent

Appellant by	:	Shri H. Yeshwanth Kumar, C.A.
Respondent by	:	Shri P. Sajit Kumar, JCIT
Date of hearing	:	09.05.2022
Date of Pronouncement	:	01.06.2022

आदेश / O R D E R

PER V. DURGA RAO., JUDICIAL MEMBER:

This appeal filed by the assessee is directed against the order of the Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NAFC), New Delhi, dated 02.03.2021 relevant to the assessment year 2017-18 challenging the rejection of appeal due to delay in filing the appeal before the Id. CIT(A).

2. Brief facts of the case are that the assessee filed its return of income for the assessment year 2017-18 on 02.11.2017 admitting total

income of ₹.4,06,79,010/- and agricultural income of ₹.8,70,265/-. The return filed by the assessee was processed and under section 143(1) of the Income Tax Act, 1961 ["Act" in short] and subsequently, the case was selected for scrutiny. After considering the details against statutory notices, the Assessing Officer has completed the assessment under section 143(3) of the Act dated 19.12.2019 by assessing total income of the assessee at ₹.4,17,58,785/- after making various disallowances. On appeal, the Id. CIT(A) rejected the appeal filed by the assessee as defective appeal for the reason that no petition for the delay of 150 days in filing the appeal was filed.

3. On being aggrieved, the assessee is in appeal before the Tribunal and challenged the rejection of appeal filed by the assessee. The Id. Counsel for the assessee has submitted that due to outbreak of COVID-19 pandemic, the due date of filing of appeal, actually fell between 30.03.2020 to 31.12.2020, has been extended by the provisions of Taxation and other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 and prayed that the matter may be remitted back to the file of the Id. CIT(A) for adjudication of appeal on merits.

4. The Id. DR fairly conceded the above submissions of the Id. Counsel.

5. We have heard both the sides, perused the materials available on record and gone through the orders of authorities below. The Id. CIT(A) (NFAC) has rejected the appeal filed by the assessee on the ground that the due date for filing the appeal was 30.03.2020 and the appeal was filed on 30.07.2020 without any condonation petition. The Legislature has, due to outbreak of COVID-19 pandemic, enacted provisions of Taxation and other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020, by which, filing of appeal and any document before any Court of Law has been extended till 31.03.2021. In view of the above enactment, we set aside the order of the Id. CIT(A)(NFAC) and remit the matter back to the file of the Id. CIT(A)(NFAC) to condone the delay in filing the appeal and adjudicate the grounds on merits.

6. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced on the 01st June, 2022 in Chennai.

Sd/-
(G. MANJUNATHA)
ACCOUNTANT MEMBER

Sd/-
(V. DURGA RAO)
JUDICIAL MEMBER

Chennai, Dated, 01.06.2022

Vm/-

Copy to:1. Appellant,2.Respondent, 3. CIT(A), 4. CIT, 5.DR & 6. GF.