IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.12.2018

CORAM

THE HON'BLE DR.JUSTICE VINEET KOTHARI
AND
THE HON'BLE DR.JUSTICE ANITA SUMANTH

Tax Case (Appeal) No.623 of 2009

M/s.Mahalir Association for Literacy
Awareness and Rights,
16, 22F, Hill View, Kaliancaud,
Chunkankadai, Nagercoil,
PAN: AAATM6804G .. Appellant/Appellant

Vs.

The Income Tax Officer,
Ward I(1) Nagercoil. .. Respondent/Respondent

Tax Case Appeal filed under Sec. 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, Madras 'B' Bench, Chennai, dated 27.2.2009 in ITA No.2460/Mds/2007.

Against the order of Commissioner of Income Tax-I, Madurai U/s.12AA of the Act date 01.04.2001.

For Appellant : Mr.S.Sridhar

For Respondent : Mr.J.Narayanasamy,
Senior Standing Counsel

JUDGMENT

(Judgment of the court was delivered by DR.VINEET KOTHARI,J.)

The assessee has filed this Appeal under Section 260A of the Income Tax Act against the order of the Income Tax Appellate Tribunal whereby the learned Tribunal dismissed the Appeal of the Assessee on the ground of delay.

2. The delay in question is 144 days and the learned Tribunal observed that the Assessee failed to establish any

reason to condone the huge delay of 144 days in preferring the Appeal.

3. The learned counsel for the Appellant/Assessee submitted before us that the Appellant/Assessee is a Charitable Trust and is engaged in literating the public in Rural Areas and was prevented by sufficient cause in filing the said Appeal before the learned Tribunal and in the circumstances, the delay deserves to be condoned by the learned Tribunal.

4. The learned counsel appearing for the Revenue, however, opposed to the said request.

5. Having heard the learned counsel appearing for the parties, we are satisfied that in the circumstances of the case, the delay in filing the Appeal before the Tribunal deserves to be condoned and the Appeal deserves to be disposed on merits. Even otherwise, the learned Appellate Tribunal, being a fact finding Forum is expected to render its Findings on merits instead of dismissing the Appeal on the technical reason like delay, unless the delay is very huge and there is no genuine reason forthcoming for the delay.

6. In the circumstances of the case we are of the considered opinion that the Appeal before the learned Tribunal deserves to be disposed on merits and accordingly, we allow the present Appeal filed by the Assessee and remit the matter back to the learned Tribunal for deciding the Appeal on merits and in accordance with law, preferably within a period of six months from today. Without any further notice, the Representative of the Appellant/Assessee may appear before the learned Tribunal, at the first instance, on 10.1.2019. No order as to costs.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

ssk

1. The Income Tax Officer,
Ward-1(1), Nagercoil.

2. The Income Tax Appellate Tribunal,
'B' Bench, Chennai.

3. The Commissioner of Income Tax-I,
Madurai.

+1 cc to Mr.S.Sridhar, Advocate Sr.No.89834
+1 cc to Mr.J.Narayanasamy, Advocate Sr.No.89743

T.C.A.No.623 of 2009

CSL/02.01.2019