

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCHES : SMC : NEW DELHI

BEFORE SHRI R.S. SYAL, VICE PRESIDENT

ITA No.2917/Del/2017  
Assessment Year : 2010-11

Pawa Industries Pvt. Ltd.,  
308-309, 3<sup>rd</sup> Floor,  
ESSL House, Asaf Ali Road,  
Turkman Gate,  
Delhi.

Vs. ITO,  
Ward-19(3),  
New Delhi.

PAN: AAACP0041M

(Appellant)

(Respondent)

Assessee By : Shri Abhishek Mathur, Advocate  
Department By : Shri T. Vasanthan, Sr. DR

Date of Hearing : 18.10.2017  
Date of Pronouncement : 18.10.2017

ORDER

This appeal by the assessee is directed against order passed by the CIT(A) on 19.04.2017 dismissing the assessee's appeal on the ground that the same was filed manually as against the requirement of filing through electronic mode.

2. I have heard the rival submissions and perused the relevant material on record. It is noticed that the Assessing Officer imposed penalty u/s 271(1)(c) for a sum of Rs.9,90,607/-. The assessee preferred appeal against the said order. The Id. CIT(A) dismissed the appeal on the ground that the assessee was mandatorily required to file appeal electronically and not manually. The Delhi Bench of the Tribunal in Gurinder Singh Dhillon vs. ITO (ITA No.6595/Del/2016) vide its order dated 19.04.2017 has restored the matter to the file of the CIT(A) under identical circumstances with a direction to decide the appeal afresh on merits, after condoning the delay, if any. Respectfully following the precedent, I set aside the impugned order and remit the matter to the file of the Id. CIT(A) for deciding the appeal on merits afresh as per law, after allowing the opportunity of being heard to the assessee. The delay, if any, resulting due to regularization of appeal, should be condoned.

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

The order pronounced in the open court on 18.10.2017.

Sd/-

[R.S. SYAL]  
VICE PRESIDENT

Dated, 18<sup>th</sup> October, 2017.

dk

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT (A)
5. DR, ITAT

AR, ITAT, NEW DELHI.