

IN THE INCOME TAX APPELLATE TRIBUNAL  
BANGALORE BENCH 'SMC-B', BANGALORE

BEFORE SHRI A.K.GARODIA, ACCOUNTANT MEMBER

ITA Nos.1932 to 1937 (Bang) 2017  
(Assessment Years : 1997 – 98, 2000 – 01 to 2002 – 03 & 2004 – 05 to 2005 - 06)

M/s. Hubli Dharwad Stock Trading House,  
Chamber of Commerce Building,  
J. C. Nagar, Hubli  
PAN. AAAAH3208G

Appellant

Vs

The DCIT, Circle – 1 (1),  
Hubli.

Respondent

Assessee by : Smt. Pratibha, Advocate  
Revenue by : Shri Palani Kumar, Addl. CIT

Date of hearing : 23-11-2017  
Date of pronouncement : 29-11-2017

ORDER

PER A. K. GARODIA, A.M.:

All these six appeals are filed by the assessee and these are directed against separate orders of CIT (A) Hubli all dated 23.06.2017. All these appeals were heard together and are being disposed of by this common order for the sake of convenience.

2. At the very outset, it is submitted by the learned AR of the assessee that all these six appeals were filed late before CIT (A) and the delay was of 445 days and learned CIT (a) has not condoned the delay and dismissed these appeals. She submitted that as per the reasons of delay explained before CIT (A) and noted by him in Para 8 of his order, the assessee was under bonafide belief that the A. O. will keep the assessment proceedings in abeyance till the disposal of SLP by Hon'ble Apex Court because the assessee has made application before the AO under section 158A (1) and the same was accepted by the AO. She also submitted that in all these six years, notice u/s 148 was issued by the AO on 21.05.2008 as noted by the AO himself in these six assessment orders and hence, the issue of notice u/s 148 is time barred in at

least three years up to A. Y. 2001 – 02 and in all the years, the assessee has a very good prima facie case on merit and therefore, in the interest of justice and under the facts of the present case, the delay should be condoned and the matters be restored to CIT (A) for a decision on merit. Learned DR of the revenue supported the order of CIT (A).

3. I have considered the rival submissions. In view of the facts noted by CIT (A) in Para 8 of his order and also considering the facts of the case as explained by the learned AR of the assessee, I condone the delay in filing the appeals before CIT (A) and restore all these matters before CIT (A) for a decision on merit. I do not make any comment on the merit.
4. In the result, all these six appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open court on the date mentioned on the caption page.

Sd/-  
(A.K. GARODIA)  
ACCOUNTANT MEMBER

Bangalore  
Dated : 29.11.2017  
/MS/

- Copy to:
1. Appellant
  2. Respondent
  3. CIT
  4. CIT(A)
  5. DR, ITAT, Bangalore.
  6. Guard file

By order

Senior Private Secretary,  
Income Tax Appellate Tribunal,  
Bangalore.