

**IN THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD "A" BENCH, AHMEDABAD**

[Coram: Pramod Kumar, AM and Ms. Madhumita Roy, JM]

ITA No. 993/Ahd/2018
Assessment Year: 2014-15

Ramilaben K Patel
*B/102, Satyam Insignia,
Nr. Chandan Party Plot,
Jodhpur, Ahmedabad -380015
[PAN : BPLPP 3771 C]*

.....Appellant

Vs.

Income Tax Officer
Ward 6(1)(3), Ahmedabad

.....Respondent

Appearances by:

*None for the Appellant
Saurabh Singh for the Respondent*

Date of concluding the hearing : 22.06.2018
Date of pronouncing the order : 09.07.2018

O R D E R

Per Pramod Kumar, AM:

1. This appeal by the assessee-appellant challenges learned CIT(A)-6, Ahmedabad's order dated 19th January, 2018 summarily dismissing the appeal of the assessee on the ground that it was not e-filed in time.
2. At the time of hearing, none appeared on behalf of the assessee. However, it prima facie appears from the record that there is no dispute that the appeal was filed before the CIT(A) on 07.04.2016 in paper form. The assessee did not, however, e-file the appeal electronically until 15.06.2016 when the permissible time limit had already expired. Learned CIT(A) declined to condone the delay and dismissed the appeal summarily. Aggrieved, assessee is in appeal before us.
3. Having heard the learned Departmental Representative and having perused the material available on record, we find that the issue in question is covered, in favour of the assessee, by a decision of the co-ordinate bench in the case of Shri Rang Infrastructure P Ltd vs. DCIT (ITA No. 266/Ahd/2017; order dated 04.04.2018), wherein the Tribunal has observed as follows:-

“4. Learned representatives fairly agree that the matter should be remitted to the file of the CIT(A) for fresh adjudication on merits, as, in any event, we are satisfied about the bonafides of delay in filing e-appeal. In this view of the matter, learned counsel’s arguments pointing out that the mechanism of e-filing does not have the sanction of the statute, and that, in any event, prescription of Income-tax Rules cannot exceed the framework of the Income-tax Act, need not be adjudicated upon. The matter stands restored to the file of the CIT(A) with our direction to dispose of the matter on merits, after giving a reasonable opportunity of hearing to the assessee, by way of a speaking order and in accordance with the law. We order so.”

4. We see no reasons to take any other view of the matter than the view so taken by the co-ordinate bench in the case of Shri Rang Infrastructure P Ltd (supra). Respectfully following the views so taken by the co-ordinate bench (supra), we remit the matter back to the CIT(A) with our direction to dispose of the matter on merits, after providing a reasonable opportunity of hearing to the assessee, by way of a speaking order.

5. In the result, appeal is allowed for statistical purposes. Pronounced in the open court today on the 9th July, 2018.

Sd/-

Sd/-

Ms. Madhumita Roy
(Judicial Member)

Pramod Kumar
(Accountant Member)

Ahmedabad, the 9th day of July, 2018

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Copies to: (1) The appellant
(2) The respondent
(3) Commissioner
(4) CIT(A)
(5) Departmental Representative
(6) Guard File

By order

TRUE COPY

Assistant Registrar
Income Tax Appellate Tribunal
Ahmedabad benches, Ahmedabad