

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

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

ITA No. 824/Ahd/2018  
Assessment Year: 2013-14

**Jyoti D Patel** .....Appellant  
*1091, Ambawadi Society,  
Ramnagar, Sabarmati,  
Ahmedabad-380005  
[PAN : ABJPP 8345 H]*

**Vs.**

**Income Tax Officer** .....Respondent  
*Ward-2(2)(2),  
Ahmedabad*

**Appearances by:**

***Firoj Bodla** 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)-10, Ahmedabad's order dated 24<sup>th</sup> January, 2018 summarily dismissing the appeal of the assessee on the ground that it was not e-filed in time.

2. There is no dispute that the appeal was filed before the CIT(A) on 05.04.2016 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. We have heard the rival contentions, perused the material on record and duly considered facts of the case in the light of the applicable legal position.

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.

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

Sd/-

**Ms. Madhumita Roy**  
(Judicial Member)

**Ahmedabad, the 9th day of July, 2018**

**\*\*bt**

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

Sd/-

**Pramod Kumar**  
(Accountant Member)

*By order*

**TRUE COPY**

*Assistant Registrar  
Income Tax Appellate Tribunal  
Ahmedabad benches, Ahmedabad*