

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर  
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCHES, JAIPUR

श्री विजय पाल राव, न्यायिक सदस्य एवं श्री विक्रम सिंह यादव, लेखा सदस्य के समक्ष  
BEFORE: SHRI VIJAY PAL RAO, JM & SHRI VIKRAM SINGH YADAV, AM

आयकर अपील सं./ITA No. 936/JP/2018  
निर्धारण वर्ष / Assessment Year :2014-15

Kumar Vikalp, Jaipur	बनाम Vs.	DCIT, Circle-3, Jaipur
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: ACDPV6557E		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by : Shri Pankaj Kumar Garg (CA)  
राजस्व की ओर से / Revenue by : Shri Jay Singh (JCIT)

सुनवाई की तारीख / Date of Hearing : 04/12/2018  
उदघोषणा की तारीख / Date of Pronouncement: 06/12/2018

आदेश / ORDER

PER: VIKRAM SINGH YADAV, A.M.

This is an appeal filed by the assessee against the order of Id. CIT(A)-1, Jaipur dated 29.06.2018 for A.Y. 2014-15 wherein the appeal of the assessee arising out of order passed by the DCIT, Circle-3, Jaipur u/s 271(1)(b) of I.T. Act was dismissed at the admission stage as there was delay in filing of the appeal by the assessee.

2. Heard both the parties and perused the material available on record.

3. It is admitted position that penalty order u/s 271(1)(b) which was issued on 12.08.2016 was served on the assessee. However, the assessee had lost the said order. Thereafter, the assessee had moved an application seeking certified copy of the order on 25.11.2016. Thereafter, the certified copy of the penalty order was supplied to the assessee on 03.05.2017 and thereafter, the assessee

preferred the appeal with the Id. CIT(A) on 19.05.2017. It is thus noted that for the period starting 15.11.2016 to 03.05.2017 for the reasons based known to the Revenue, the assessee was not supplied a certified copy of the order. The assessee's letter to AO dated 25.11.2016 was brought to our notice wherein we find that the assessee has requested for certified copy of the order. Therefore, it would be reasonable to exclude the said period while determining the period of delay which has happened in filing the appeal before the Id. CIT(A) as no fault lies with the assessee. Further, it is noted that once certified copy of the order was served on the assessee on 03.05.2007, the assessee has filed the appeal on 19.05.2017.

4. In light of above, we are of the view that the assessee has got a reasonable basis for seeking condonation of delay in filing the appeal before the Id. CIT(A). In view of the same and in the interest of justice, we hereby condoned the delay and the matter is set aside to the file of Id. CIT(A) to decide the same on merit after giving reasonable opportunity to the assessee.

In the result, appeal of the assessee is allowed for statistical purposes.

Pronounced in the Open Court on 06/12/2018.

Sd/-  
(विजय पाल राव)  
(Vijay Pal Rao)  
न्यायिक सदस्य / Judicial Member

Sd/-  
(विक्रम सिंह यादव)  
(Vikram Singh Yadav)  
लेखा सदस्य / Accountant Member

जयपुर / Jaipur

दिनांक / Dated:- 06/12/2018

\*Ganesh Kr.

आदेश की प्रतिलिपि अग्रेषित / Copy of the order forwarded to:

1. अपीलार्थी / The Appellant- Kumar Vikalp, Jaipur
2. प्रत्यर्थी / The Respondent- DCIT, Circle-3, Jaipur
3. आयकर आयुक्त / CIT

4. आयकर आयुक्त / CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur.
6. गार्ड फाईल / Guard File {ITA No. 936/JP/2018}

आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar

