

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES: 'Friday', NEW DELHI**

**BEFORE SHRI N.K. SAINI, VICE PRESIDENT
AND
SHRI SMT. BEENA A PILLAI, JUDICIAL MEMBER**

ITA Nos. 690 & 691/Del/2017
AY: 2013-14

| | | |
|--|------------|------------------------------------|
| Lloyd Housing Pvt. Ltd. 283, AGCR Enclave, Karkardooma Delhi. PAN No. AABCL2796G | vs. | ACIT Circle 15(2) New Delhi. |
| (Appellant) | | (Respondent) |

Assessee by : Shri V. Rajkumar, Adv.

Department by : Smt. Naina Soin Kapil, Sr. DR

Date of Hearing : 07/12/2018

Date of Pronouncement: 11/12/2018

ORDER

PER BEENA A PILLAI, JUDICIAL MEMBER

Early hearing application has been filed by assessee in respect of above referred appeals dated 03.12.2018. However, on perusal of impugned orders, It is also observed that appeals were dismissed by Ld.CIT(A), as there was confusion in terms of whether assessee had e-filed appeal before First Appellate Authority, and that hard copy of said appeal was not filed within time prescribed by CBDT Circular No. 20/2016 dated 26th May, 2016. It is also observed that none has appeared before Ld.CIT(A).

In our considered opinion to grant justice to assessee, it is incumbent to pass an order on merits. We are, therefore, inclined to condone the delay, if any, in filing the appeal before

Ld.CIT(A). Under such circumstances, we deem it fit and proper to set aside these appeals back to Ld.CIT(A) for passing an order by giving proper opportunity to assessee as per law. Needless to say that assessee shall file all relevant documents in order to support its claim before the Ld. CIT (A).

Accordingly grounds raised by assessee in these appeals are allowed for statistical purposes.

In the result appeal filed by assessee stands allowed for statistical purposes.

Order pronounced in the open court on 11/12/2018

Sd/-
(N.K. SAINI)
VICE PRESIDENT

Sd/-
(BEENA A PILLAI)
JUDICIAL MEMBER

Dt. 11/12/2018

*Kavita Arora

Copy forwarded to: -

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

- TRUE COPY -

By Order,

ASSISTANT REGISTRAR
ITAT Delhi Benches

| | | Date |
|-----|--|------------|
| 1. | Draft dictated on | 11/12/2018 |
| 2. | Draft placed before author | 11/12 |
| 3. | Draft proposed & placed before the second member | 11/12 |
| 4. | Draft discussed/approved by Second Member. | 11/12 |
| 5. | Approved Draft comes to the Sr.PS/PS | 12/12 |
| 6. | Kept for pronouncement on | 11/12 |
| | Date of Uploading of Order | 12/12 |
| 7. | File sent to the Bench Clerk | 12/12 |
| 8. | Date on which file goes to the AR | |
| 9. | Date on which file goes to the Head Clerk. | |
| 10. | Date of dispatch of Order. | |