

IN THE INCOME TAX APPELLATE TRIBUNAL  
AHMEDABAD BENCH

**Before: Shri Rajpal Yadav, Judicial Member  
And Shri Amarjit Singh, Accountant Member**

**ITA No. 1673/Ahd/2017  
Assessment Year 2011-12**

Prasad Multi Services Pvt. Ltd. 306, Zodiac Square, S.G. Highway, Opp. Gurudwara, Ahmedabad PAN: AACCP0464A (Appellant)	Vs	The DCIT, Circle-3(1)(1), Ahmedabad (Respondent)
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**Revenue by: Shri Mudit Nagpal, Sr. D.R.  
Assessee by: None**

Date of hearing : 30-01-2019  
Date of pronouncement : 18-02-2019

**आदेश/ORDER**

**PER : AMARJIT SINGH, ACCOUNTANT MEMBER:-**

This assessee's appeal for A.Y. 2011-12, arises from order of the CIT(A)-9, Ahmedabad dated 11-05-2017, in proceedings under section 271(1)(c) of the Income Tax Act, 1961; in short the Act.

2. The solitary ground of appeal of the assessee is against the order of Id. CIT(A) in dismissing the appeal of the assessee filed against the order u/s. 271(1)(c) .

3. The fact in brief is that assessee has filed appeal before the Id. CIT(A) against the order passed by the assessing officer u/s. 271(1)(c) of the act for the assessment year 2011-12 in paper form in form no. 35 on 25<sup>th</sup> April, 2016.

4. The Id. CIT(A) has dismissed the appeal of the assessee on ex-parte basis on the ground that assessee had not filed the appeal in the electronic mode and referred the notification no. 11/2016 F. No. 149/150/2015-TPL dated 01-03-2016 of the CBDT.

5. We have heard the rival contentions and perused the material on record carefully. The assessee has filed the appeal before the Id. CIT(A) against the order u/s. 271(1)(c) of the act passed by the assessing officer for the year under consideration. The Id. CIT(A) dismissed the appeal of the assessee ex-parte basis on the ground that the assessee has not filed the appeal in the electronic mode and referred the notification 11/2016 F. No. 149/150/2015-TPL dated 01-03-2016 of the CBDT. In this connection, we observed that the online filing of appeal was newly introduced during the year under consideration. The issuing of the two circulars by the CBDT implicit constraint and elucidate the hiccup in uploading the appeal in the system electronically. In the light of the above circumstances as per our considered opinion the Id. CIT(A) is not justified in dismissing the appeal ,

therefore, we restore this appeal to the file of the ld. CIT (A) for deciding de-novo on merit after affording adequate opportunity to the assessee.

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

Order pronounced in the open court on 18-02-2019

**Sd/-**  
**(RAJPAL YADAV)**  
**JUDICIAL MEMBER**  
**Ahmedabad : Dated 18/02/2019**

**Sd/-**  
**(AMARJIT SINGH)**  
**ACCOUNTANT MEMBER**

**आदेश क०० तलम अ० षत / Copy of Order Forwarded to:-**

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

By order/आदेश से,

उप/सहायक पंजीकार  
आयकर अपील अ० अधकरण,  
अहमदाबाद