

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: 'SMC' NEW DELHI**

BEFORE SHRI N.S.SAINI, ACCOUNTANT MEMBER

**ITA No.-5864/Del/2018
(Assessment Year: 2008-09)**

Ardent Infosystems P. Ltd. R-868, New Rajinder Nagar, New Delhi PAN : AAECA9840M	vs	ITO, Ward-3(2) New Delhi
Assessee by		None
Revenue by		Shri S.L.Anuragi, Sr. DR

Date of Hearing	01.04.2019
Date of Pronouncement	01.04.2019

ORDER

PER N.S.SAINI, ACCOUNTANT MEMBER :

This is an appeal filed by the assessee against the order of Commissioner of Income Tax (Appeals)-1, New Delhi dated 06.07.2018 for assessment year 2008-09.

2. On perusal of the order of CIT(A), it is observed that CIT(A) dismiss the appeal of the assessee on the ground that as per notification no. 11/2016 (F No. 149/150/2015-TPL) dt. 01.03.2016, Rule 45 was amended whereby new procedure of e-filing of appeal was prescribed. As per rule 45(2)(a), a person who is required to file the return of

income electronically, was to furnish appeal in Form No. 35 in electronic mode only.

3. On a query of the bench that how the appeal of the assessee could be dismissed without allowing the assessee an opportunity to rectify the defect in the appeal.

4. Ld. DR agreed that no opportunity was allowed to the assessee to rectify the defect of filing the appeal manually instead of electronically.

5. In the above facts and circumstances, I set aside the order of the CIT(A) and remand the matter back to his file to dispose of appeal of the assessee afresh after allowing opportunity to the assessee to rectify the defect in the appeal if any. Thus, the appeal of the assessee is allowed for statistical purposes.

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

Order pronounced in the court at the close of hearing in the presence of the parties on 1st April, 2019.

Sd/-

**(N.S.SAINI)
ACCOUNTANT MEMBER**

Dated: 01.04.2019

BR

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

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ASSISTANT REGISTRAR
ITAT, NEW DELHI

Date of dictation	01.04.2019
Date on which the typed draft is placed before the dictating Member	01.04.2019
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr. PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr. PS/PS	
Date on which the final order is uploaded on the website of ITAT	
Date on which the file goes to the Bench Clerk	
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	