

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

Before Sh. T. S. Kapoor, Accountant Member

ITA No. 181/Del/2019 : Asstt. Year : 2012-13

ITA No. 182/Del/2019 : Asstt. Year : 2014-15

Cosmos Tradexim P. Ltd., Shop No. 404, 4 th Floor, 2634, Plot No. 249-250, Bank Street, Karol Bagh, New Delhi-110005	Vs	Income Tax Officer, Ward-6(3), New Delhi
(APPELLANT)		(RESPONDENT)
PAN No. AAEECC2807J		

**Assessee by : Sh. Nirbhay Mehta, Adv.
Revenue by : Sh. S. L. Anuragi, Sr. DR**

Date of Hearing: 30.05.2019	Date of Pronouncement: 31.05.2019
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ORDER

These are two appeals filed by assessee against the separate orders of Id. Commissioner of Income Tax (Appeals)-2, New Delhi dated 31.08.2016 and 28.09.2018 respectively.

2. At the outset, the Id. Authorized Representative invited our attention to the application for condonation of delay in filing the appeals and submitted that assessee had not received the copy of appellant's orders by Id. CIT(A) and only after a communication was received from old counsel of the assessee, the assessee filed application for certified copies of the orders and only after receipt of certified copies was able to file the appeals. Therefore, it was prayed that the delay has occurred due to reasonable cause which may be condoned.

3. The Id. Departmental Representative, on the other hand, though objected to the condonation of delay but submitted that these are *ex-parte* orders of Id. CIT(A).

4. After hearing both the parties, I find that the assessee has enclosed certified copies of CIT(A)'s order in the memo of appeal which strengthen the argument of assessee that the assessee had not received the order of Id. CIT(A). Moreover, the assessee had filed duly signed and notarized affidavits detailing therein the reasons for delay. Moreover, I find that assessee will not gain anything by intentionally delaying the filing of appeal. Therefore, I condoned the delay in filing the appeals and Id. AR was directed to argue on merits. The Id. AR stated that these are an *ex-parte* order passed by the Id. CIT(A) and these can be set aside to him for adjudication on merits. The Id. DR agreed with the proposal of the Id. AR.

5. In view of the above, the orders passed by Id. CIT(A) are set aside and Id. CIT(A) is directed to hear the appeals on merits. Needless to say that assessee will be provided sufficient opportunity of being heard.

6. In the result, the appeals of the assessee are allowed for statistical purposes.

(Order pronounced in the Court on 31st day of May, 2019 at New Delhi)

Sd/-
(T. S. Kapoor)
Accountant Member

Dated: 31/05/2019

Subodh

Copy forwarded to:

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

ASSISTANT REGISTRAR