

IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'E' BENCH,
NEW DELHI

BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER, AND
MS. SUCHITRA KAMBLE, JUDICIAL MEMBER

ITA No. 5815/DEL/2016
[A.Y 2009-10]

M/s OCL India Ltd
17th Floor, Narain Manzil
23, Barakhamba Road
New Delhi

Vs.

The DCIT
Circle - 19(1),
New Delhi

PAN No: AAACO 1354 J

[Appellant]

[Respondent]

Date of Hearing : 13.06.2019
Date of Pronouncement : 14.06.2019

Assessee by : None
Revenue by : Ms. Rinku Singh, Sr. DR

ORDER

PER N.K. BILLAIYA, ACCOUNTANT MEMBER:

This appeal by the assessee is preferred against the order of the
ld. CIT(A) - 7, New Delhi dated 22.09.2016 pertaining to A.Y 2009-10.

2. The sum and substance of the grievance of the assessee is that the CIT(A) erred in dismissing the appeal of the assessee in limine solely on the ground that the said appeal was not filed electronically.

3. None appeared on behalf of the assessee. We heard the Id. DR and have carefully perused the order of the first appellate authority. It is true that the CBDT has prescribed mandatory E-filing of appeals for specified category of appellants/assesseees, vide Notification No. SO 637(E) [No. 11/2016 (F.No. 149/150/2015-TPL] dated 01.03.2016).

4. However, we are of the considered opinion that if for some reason the assessee could not file the appeal electronically, the same should not have been dismissed in limine. Therefore, in the interest of justice and fair play, we restore this issue to the file of the CIT(A). The CIT(A) is directed to decide the appeal afresh on the facts of the case after giving a reasonable and sufficient opportunity of being heard to the assessee.

5. In the result, the appeal of the assessee in ITA No. 5815/DEL/2016 is treated as allowed for statistical purposes.

The order is pronounced in the open court on 14.06.2019.

Sd/-

**[SUCHITRA KAMBLE]
JUDICIAL MEMBER**

Sd/-

**[N.K. BILLAIYA]
ACCOUNTANT MEMBER**

Dated: 14th June, 2019

VL/

Copy forwarded to:

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

**Asst. Registrar
ITAT, New Delhi**

Date of dictation	
Date on which the typed draft is placed before the dictating Member	
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	
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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	