

**IN THE INCOME TAX APPELLATE TRIBUNAL
“C” BENCH : BANGALORE**

**BEFORE SHRI JASON P BOAZ, ACCOUNTANT MEMBER AND
SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER**

ITA Nos. 3221 and 3220/Bang/2018
Assessment year : 2012-13

Bruhat Bengaluru Mahanagara Palike (BBMP), N. R. Square, Bengaluru – 560 002. PAN : AAALB 1608 F	Vs.	Income-Tax Officer (TDS), Ward - 1(1), HMT Bhavan, Bellary Road, Bengaluru – 560 032.
APPELLANT		RESPONDENT

Assessee by	:	Shri. Narendra Sharma, Advocate
Revenue by	:	Shri. Pradeep Kumar, CIT

Date of hearing	:	20.06.2019
Date of Pronouncement	:	12.07.2019

ORDER

Per Jason P. Boaz, Accountant Member:

These appeals by the assessee are directed against the separate ex-parte orders of CIT(A)-13, Bengaluru, dated 03.10.2018; for Assessment Year 2012-13 dismissing the assessee’s appeals *in limine* by not condoning the delay in filing the appeal before him and thereby confirming the orders of ITO (TDS) Ward – 1(1), Bangalore, dated 17.03.2015 passed under section 201(1) and 201(1A) r.w.s. 263 of the Income Tax Act, 1961 (in short ‘the Act’).

**Order on petition for condonation of delay in filing the appeals for
Assessment Year 2012-13 before CIT(A)**

2.1 Admittedly, there was a delay of 898 days in filing the appeals before the CIT(A). Along with the appeals proforma, the assessee had filed petitions / Affidavits praying for condonation of the aforesaid delay in filing the appeals before the CIT(A).

2.2 We have considered the rival contentions and perused and carefully considered the material on record in respect of the assessee's contentions, submissions and reasons for the delay in filing the two appeals for Assessment Year 2012-13 before the CIT(A) and contentions to the effect that the impugned orders of the CIT(A) are bad in law as they have been passed ex-parte; in violation of the principles of natural justice and liable to be quashed as they are passed without providing the assessee adequate opportunity of being heard on merits.

2.3 The assessee, Bruhat Bengaluru Mahanagara Palike (BBMP) is a local authority overseeing the development and provision of civic amenities of the city of Bengaluru. In its affidavit, the assessee has submitted that the delay in filing the appeal was for the following reasons:-

I further confirm that the order of the learned ITO was served on BBMP on 17.03.2015 whereas the appeal is being preferred in your Office on 04.11.2016 and thereby causing a delay in filing the appeal by 598 days. The delay in filing the appeal was due to the following reasons:

- The order was originally served during the General Election to Lokasabha.
- Almost all the officials of the BBMP were preoccupied with statutory duties relating to election.
- the order of the assessing authority could not be communicated to the officials who was to initiate appeal filing process. Thereby it lost the concerned officials sight
- The matter relating to passing of the order under appeal came to the knowledge of the BBMP officials only recently i.e about 15 to 20 days back.
- Only after coming to know about the existence of such order the officials initiated to collect the certified copy of the order.
- The person in charge of initiating steps to file the appeal had to obtain legal opinions from consultants.
- The issues similar to the issues involved in the appeal were already decided in favour of BBMP by the Hon'ble ITAT and Hon'ble High Court of Kanrnataka for the assessment year 2010-11 and 11-12.