

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH FRIDAY 'C' NEW DELHI**

**BEFORE SHRI R.K. PANDA, ACCOUNTANT MEMBER  
AND  
SHRI SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER**

**ITA No.3388/Del/2017  
Assessment Year: 2013-14**

M/s Great Learning Management (P) Ltd., (Now Beacon Higher Education Services Pvt. Ltd.), S-40, Second Floor, Vasant Square Mall, Sector B, Plot A, Vasant Kunj, New Delhi-110070 (PAN: AAECG1965D)	<b>vs</b>	Income Tax Officer, Ward-10(3), New Delhi.
Appellant		Respondent

**Assessee by : Shri V.K. Agarwal, CA  
Department by: Ms Naina Soin Kapil, Sr. DR**

**Date of hearing : 02.07.2019  
Date of pronouncement : 31.07.2019**

**ORDER**

**PER SUDHANSHU SRIVASTAVA, JM :**

This appeal is preferred by the assessee against the order dated 19.4.2017 passed by the ld. CIT(A)-4, New Delhi for assessment year 2013-14.

2.0 The ld. AR submitted that the ld. CIT(A) has dismissed the appeal of the assessee on the ground that the assessee had not filed the appeal in electronic mode. The ld. AR referred to para 5 of the order of the ld. CIT(A) and submitted that the appeal has

been dismissed as not admitted as it had not been filed in the prescribed manner. The ld. AR submitted that suitable direction may be given to the ld. CIT(A) to adjudicate the appeal on merits.

2.1 The ld. Sr. DR had no objection if the appeal was restored to the file of the ld. CIT(A).

2.2 Having heard the parties and after considering the facts of the case, we direct the ld. CIT(A) to admit the appeal and pass an order in accordance with law after giving proper opportunity to the assessee to file its case.

3. In the result, the appeal of the assessee stands allowed for statistical purposes.

Order pronounced in the open court on 31st JULY, 2019.

**Sd/-**

**(R.K. PANDA )  
ACCOUNTANT MEMBER**

**Sd/-**

**(SUDHANSHU SRIVASTAVA)  
JUDICIAL MEMBER**

Dated: 31<sup>st</sup> JULY 2019  
'GS'

Copy forwarded to: -

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

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By Order

ASSTT. REGISTRAR

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	
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	