

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCHES 'G', NEW DELHI**

**Before Sh. Amit Shukla, Judicial Member**

**Dr. B. R. R. Kumar, Accountant Member**

**ITA No. 2230/Del/2017 : Asstt. Year : 2012-13**

Valvoline Cummins Pvt. Ltd., 50/8, 1 <sup>st</sup> Floor, Janpath, Tolstoy Lane, New Delhi-110001	Vs	Deputy Commissioner of Income Tax, Circle-26(1), New Delhi-110002
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>
<b>PAN No. AAACW0287A</b>		

**Assessee by : Sh. Aditya Vohra, Adv.**

**Revenue by : Sh. N. K. Bansal, Sr. DR**

**Date of Hearing: 28.08.2019**

**Date of Pronouncement: 02.09.2019**

**ORDER**

**Per Dr. B. R. R. Kumar, Accountant Member:**

The present appeal has been filed by the assessee against the order of the Id. CIT(A)-9, New Delhi dated 31.01.2017.

2. The Id. CIT (A) has dismissed the appeal filed by the assessee on 05.04.2016 in *limine* on the grounds that the appeal was required to be filed in electronic form by 15.06.2016 whereas the assessee has filed appeal manually in a paper form. Since, it is a matter of technical default and the assessee has not been provided any opportunity before dismissing the appeal, the matter is being send back to the file of the Id. CIT (A) with directions to the assessee to file appeal before the Id. CIT (A) in an electronic form along with the reasons explaining for not filing the appeal in electronic form which the Id. CIT (A)

shall take on record and adjudicate on merits as per the provisions of the Act.

3. In the result, the appeal of the assessee is allowed.  
(Order Pronounced in the Open Court on 02/09/2019).

Sd/-

**(Amit Shukla)**  
**Judicial Member**

**Dated: 02/09/2019**

\*Subodh\*

Copy forwarded to:

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

Sd/-

**(Dr. B. R. R. Kumar)**  
**Accountant Member**

**ASSISTANT REGISTRAR**