

THE INCOME TAX APPELLATE TRIBUNAL
"B" Bench, Mumbai
Before Shri Shamim Yahya (AM) & Shri Sandeep Gosain (JM)

I.T.A. No. 4191/Mum/2018 (Assessment Year 2013-14)

M/s. The National Cooperative Bank Limited 12-B, Vasta House, 2 nd Floor Noble Chambers, Janmabhoomi Marg, Fort Mumbai-400 001. PAN : AAAAN1651M (Appellant)	Vs.	DCIT-1(3)(2) 540, 5 th Floor Aayakar Bhavan M.K. Road Mumbai-400 020. (Respondent)
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Assessee by	Shri Kalpesh Turalker
Department by	Shri Ashish Kumar
Date of Hearing	22.7.2019
Date of Pronouncement	29.8.2019

ORDER

Per Shamim Yahya (AM) :-

This appeal by the assessee is directed against order of learned CIT-A dated 28.3.2018 and pertains to assessment year 2013-14.

2. The preliminary issue raised is that learned CIT-A erred in dismissing the appeal in limine on the technical ground that the appeal was not filed electronically.

3. Brief facts of the case are that pursuant to the assessment order assessee filed appeal before the learned CIT-A. Learned CIT-A noted that pursuant to the directions in this regard, from the current assessment year the appeal before the learned CIT-A was to be filed in electronic mode. The learned CIT-A noted that since it was mandatory for the assessee to file appeal electronically, he dismissed the appeal in limine on the technical ground.

4. Against this order assessee is in appeal before us.

5. We have heard both the counsel and perused the records. We find that in the present case the learned CIT-A has not adjudicated the appeal filed before him. He has dismissed the same as unadmitted on the ground that the assessee was required to file the appeal electronically. Since it was not so done the learned CIT-A dismissed the appeal. It is the plea of the assessee that this was the first year when it was required that the appeal should be filed electronically. It is prayed that there were some technical glitches and accordingly it is prayed that the appeal should be admitted and proper order on the adjudication of the same should be given, it is also submitted that subsequently electronic appeal was also filed.

6. Upon careful consideration we find that the assessee's plea is that it was the first year of the requirement of the appeal to be filed electronically and there were some technical glitches. It is prayed that in the interest of justice the appeal should be adjudicated on merits. This in our considered opinion deserves proper consideration. We note that it is settled law that in the web of hypertechnicality justice should not take a backseat.

7. Accordingly we remit the issue to the file of learned CIT-A. Learned CIT-A directed to consider the issues raised on merits and pass a speaking order after giving proper notice to the assessee.

8. In the result assessee's appeal is allowed for statistical purposes
Order has been pronounced in the Court on 29.8.2019.

Sd/-
(SANDEEP GOSAIN)
JUDICIAL MEMBER

Sd/-
(SHAMIM YAHYA)
ACCOUNTANT MEMBER

Mumbai; Dated : 29/8/2019

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. The CIT(A)
4. CIT

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M/s. The National Cooperative Bank Limited

5. DR, ITAT, Mumbai
6. Guard File.

//True Copy//

PS

BY ORDER,

(Assistant Registrar)
ITAT, Mumbai