

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "G" NEW DELHI**

**BEFORE SHRI AMIT SHUKLA, JUDICIAL MEMBER  
AND  
SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER**

I.T.A. No.1356/DEL/2017  
Assessment Year: 2013-14

Smt. Shashi Jain, C-59, Preet Vihar, Vikas Marg, New Delhi.	vs.	ACIT, Circle-59(1), New Delhi.
TAN/PAN: ADDPJ9743P		
(Appellant)		(Respondent)

Appellant by:	Shri Saurabh Jain, CA		
Respondent by:	Shri N.K. Bansal, Sr.D.R.		
Date of hearing:	26	09	2019
Date of pronouncement:	26	09	2019

**ORDER**

**PER AMIT SHUKLA, JM:**

The aforesaid appeal has been filed by the assessee against the impugned order dated 30.12.2016 passed by Commissioner of Income Tax (Appeals)-XIX, New Delhi for the Assessment Year 2013-14. In the grounds of appeal, the assessee has challenged that CIT (A) has erred in law in disallowing the appeal of assessee *in limine* by treating as non-est on the ground that same has been filed beyond the limitation period and has also not provided any particular to the assessee.

2. Ld. Counsel for the assessee submitted that the assessee had filed the appeal manually before the ld. CIT(A) and later

on in view of the CBDT guidelines and notification, the assessee had e-filed online. However, the ld. CIT (A) held that since the e-filing of the appeal by the assessee is time barred, therefore, appeal of the assessee has been dismissed *in limine*.

3. After, considering the rival submissions and on perusal of the material placed on record, we find that assessee has challenged the assessment order dated 10.02.2016 challenging the addition of Rs.18,87,913/- made u/s.10 on account of taxability of Life Insurance Policy; and Rs.6,30,000/- u/s.23 on account of deemed let out of house property. The assessee has preferred an appeal within the prescribed statutory limit vide Acknowledgement No. AE061714, manually and the reasons given by the ld. counsel before us was that due to technical glitches in online portal, the appeal could not be filed in time. The CBDT vide notification dated 1<sup>st</sup> March, 2016 substituted Rule 45 and considering the hardship/technical glitches/difficulties, issued circular no.20 of 2016 dated 20<sup>th</sup> May, 2016, extending the period of filing of appeal electronically till 15<sup>th</sup> June, 2016. The relevant circular reads as under:

*“It has come to the notice of the board that in some cases the taxpayers who were required to e-file Form 35, were unable to do so due to lack of knowledge about e-filing procedure and/or technical issues in e-filing. Also, the EVC functionality for verification of e-appeals was made operational from 12-5-2016 for individuals and from 19-5-2016 for other persons. Word limit for filing grounds of appeal and mapping of*

*jurisdiction of Commissioner of Income Tax (Appeals) were also a cause of grievance in some cases.”*

4. Thereafter, assessee had filed the appeal electronically vide acknowledgement no. 431937701010916 dated 31<sup>st</sup> August, 2016. However, the ld. CIT (A) without providing any opportunity has passed the order dismissing the appeal *in limine* on the ground that appeal has to be mandatorily filed electronically. Since, assessee has filed the appeal manually in time and later on has filed electronically also, then ld. CIT (A) should have considered the appeal on merits after condoning the delay as there was a reasonable cause. Accordingly, we are remanding the issue raised before us back to the file of the ld. CIT (A) to decide the appeal on merits after considering the appeal and condoning the delay.

5. In the result, the appeal of the assessee is allowed for statistical purposes.

**Order pronounced in the open Court on 26<sup>th</sup> September, 2019.**

Sd/-

**[PRASHANT MAHARISHI]  
[ACCOUNTANT MEMBER]**

DATED: 26<sup>th</sup> September, 2019

PKK:

Sd/-

**[AMIT SHUKLA]  
JUDICIAL MEMBER**