

**IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH "D", MUMBAI**

**BEFORE SHRI C.N. PRASAD, HON'BLE JUDICIAL MEMBER AND
SHRI N.K. PRADHAN, HON'BLE ACCOUNTANT MEMBER**

ITA.NOs. 5754 TO 5762/MUM/2018 (A.Y: 2014-15)

Ramesh Kalpathy Vaidyanathan Office No.1, Lalani Aura 34 th Road, Bandra (West) Mumbai, Maharashtra – 400 050 PAN: ALGPK7815G	v.	ACIT (CPC) – TDS Aayakar Bhawan Sector -3, Vaishali Ghaziabad Uttar Pradesh - 201010
(Appellant)		(Respondent)

Assessee by : Shri Saba Bagtadi
Department by : Smt Jothi Lakshmi Nayak

Date of Hearing : 26.09.2019
Date of Pronouncement : 16.10.2019

ORDER

PER BENCH

1. All these appeals are filed by the assessee against the Common order of the Learned Commissioner of Income Tax (Appeals)–60, Mumbai [hereinafter in short "Ld.CIT(A)"] for the A.Y.2014-15 dated 11.07.2018.
2. In all these appeals Assessee has raised his grievance that the Ld.CIT(A) dismissed the appeals on technical ground as the assessee has not filed the appeal in electronic form but filed manually.

3. Ld. Counsel for the assessee submitted that appeals filed by the assessee were rejected by the Ld.CIT(A) for the reason that assessee has not filed appeals in the electronic form and was filed manually and hence appeals are not maintainable. Ld. Counsel for the assessee submitted that appeals were filed manually within the prescribed time, and therefore dismissal of appeals on technical ground is not justified. Assessee submitted that non-filing of appeals electronically is only a technical defect and the appeals cannot be invalidated since it is not filed electronically. Reliance was placed on the following decision in support of his contention that the appeal filed manually cannot be treated as invalid simply because it was not filed electronically.

(i) *Media Net Software Services (India) Pvt. Ltd., v. ACIT in ITA No. 362/Mum/2018 dated 27.02.2019.*

4. Ld. DR vehemently supported the orders of the authorities below.

5. We have heard the rival submissions, perused the orders of the authorities below and the case laws relied on. Identical issue had come up before the Coordinate Bench in the case of All India Federation of Tax Practitioners v. ITO in ITA.No. 7134/MUM/2017 and the Tribunal held that non-filing of appeal in the electronic form is only a procedural defect which can be cured and the Tribunal restored matter back to the file of the Ld.CIT(A) for disposal of appeal on merits and the assessee was directed to file appeal in electronic form within ten days on receipt of order. Similar

view has been taken by the Coordinate Bench in the decision which was relied on by the Assessee. Following the above decisions, we restore these appeals to the file of the Ld.CIT(A) and assessee is directed to e-file the aforesaid appeals within a period of Fifteen (15) days from the date of receipt of this order, consequent to which delay in e-filing shall stand condoned and the Ld.CIT(A) shall dispose off the appeals on merits. Needless to say that the Ld.CIT(A) shall give adequate opportunity of being heard to the assessee.

6. In the result, appeals of the assessee are allowed for statistical purpose.

Order pronounced in the open court on the 16th October, 2019

Sd/-
(N.K. PRADHAN)
ACCOUNTANT MEMBER

Mumbai / Dated 16/10/2019
Giridhar, Sr.PS

Sd/-
(C.N. PRASAD)
JUDICIAL MEMBER

Copy of the Order forwarded to:

1. The Appellant
2. The Respondent.
3. The CIT(A), Mumbai.
4. CIT
5. DR, ITAT, Mumbai
6. Guard file.

//True Copy//

BY ORDER

(Asstt. Registrar)
ITAT, Mum