

**INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "D": NEW DELHI**

**SHRI G.S. PANNU, HON'BLE VICE PRESIDENT
AND
SHRI SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER**

ITA No. 6676/Del/2016
Asstt. Year: 2013-14

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| M/s. Kaisons Constructions Pvt. Ltd. 48, Pocket -1, Jasola New Delhi – 110 025 PAN AAACK4809Q | Vs. | ITO, Ward -14 (1) New Delhi. |
| (Appellant) | | (Respondent) |

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|--------------------------|--|
| Assessee by: | Shri K. Sampath, Shri V. Raja Kumar, Advocate |
| Department by : | Shri C.P. Singh, Sr. DR |
| Date of Hearing | 19/11/2019 |
| Date of pronouncement | 26/11/2019 |

ORDER

PER SHRI SUDHANSHU SRIVASTAVA, JM:

This appeal is preferred by the assessee against order dated 3.11.2016 passed by the Ld. CIT (Appeals) – 5, Delhi and pertains to assessment year 2013-14.

2. The grievance of the assessee is that Ld. CIT (Appeals) has treated the assessee's appeal, which was filed before him in paper

format, as *non- est* and has dismissed the same *in limine* and *ex parte* without providing opportunity of hearing. Ld. AR Shri K. Sampath has prayed for restoring the appeal to the file of Ld. CIT (Appeals) for adjudication on merits.

3. Ld. Sr. DR Shri C.P. Singh has submitted that the Ld. CIT (Appeals) could not have proceeded with the disposal of the appeal filed in the paper form because the assessee is mandatorily required to file appeals in the electronic form if the appeal has been filed after 15.6.2016.

4. We have heard the rival submissions and have also perused the impugned order. It is seen that the Ld. CIT (Appeals), while dismissing the assessee's appeal filed in the paper form, has also observed in Para 3.5 that the assessee has filed appeal electronically also on 3.10.2016 which would be considered in due course of time and having due regard to the assessee's application for condonation of delay. Although, it is undisputed that the assessee has not filed the appeal electronically within the limitation of period, the fact remains that the appeal has been filed in the paper form within the period of limitation. It is also undisputed that subsequently the assessee has filed the appeal

electronically. Therefore, in our considered view the matter needs to be restored to the file of the Ld. CIT (Appeals) for being considered on merits after providing an opportunity of being heard to the assessee. It is so directed accordingly.

5. In the final result the appeal of the assessee stands allowed for statistical purposes.

Order pronounced in the Open Court on 26th November, 2019.

**sd/-
(G.S. PANNU)
VICE PRESIDENT**

**sd/-
(SUDHANSHU SRIVASTAVA)
JUDICIAL MEMBER**

Dated: 26/11/2019

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1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi