

heard, on the grounds of natural justice, subject to the payment of cost of Rs.5,000/- (Rs. Five Thousand Only) by the assessee in favour of Prime Minister Relief Fund, for having not appeared before the Id. CIT(A) as well as before us in this proceeding. The CIT(A) shall verify the said payment by the assessee and thereafter proceed to dispose off the case afresh, in accordance with law.

4.2. For this proposition to levy costs, while condoning the actions of the assessee as reasonable, we rely on the decision of the Hon'ble Bombay High Court in the case of *Vijay Vishin Meghani vs. The Deputy Commissioner of Income Tax Circle in ITA No. 493 of 2015 & 508 of 2015, dt. September 19, 2017*, wherein at para 11, it has been held as follows:-

"11. We do not find that any of these decided cases have any application to the facts before us. We have imposed the costs not because the appellant was not acting bona fide but finding that even after the legal advice was obtained, the matter was decided in favour of the assessee, there was time which was consumed and in all this delay of 2984 days occurred. While condoning such delay, it is permissible for court, in its discretion, to impose costs. Eventually, the rights and equities have to be balanced. To render substantial justice and not to enrich the Revenue that the costs have been imposed. It is not, therefore, a case where the State has been allowed to retain any benefit or has been benefited by any directions. It is the Court which in its discretion has imposed this condition. We do not find any basis to alter it. The request in that behalf is refused."

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

Kolkata, the 10th day of January, 2020.

Sd/-

[J. Sudhakar Reddy]
Accountant Member

Dated : 10.01.2020
{SC SPS}