

IN THE INCOME TAX APPELLATE TRIBUNAL
BANGALORE BENCHES : "A" BENCH : BANGALORE
BEFORE SHRI B. R. BASKARAN, ACCOUNTANT MEMBER
AND
SMT. BEENA PILLAI, JUDICIAL MEMBER

ITA No. 1064/Bang/2019

Assessment Year : 2014 – 15

APPELLANT		RESPONDENT
Sri. Rangappa Krishna, M/s. Nisarga Builders, # 37/1, 2 nd Floor, Brigade Road Cross, Bengaluru – 560 001. PAN NO : AJZPK8833D	Vs.	Asst. Commissioner of Income – tax, Circle – 1(2) (2), Bengaluru.

Appellant by	:	Sri. S. V. Ravishankar, Advocate
Respondent by	:	Sri. Manjeet Singh, Addl. CIT – DR

Date of Hearing	:	09.01.2020
Date of Pronouncement	:	14.01.2020

ORDER

PER BEENA PILLAI, JUDICIAL MEMBER:

Present appeal has been filed by assessee against order dated 01/03/19 passed by Ld. CIT(A), Bangalore for assessment year 2014 – 15.

2. At the outset, Ld. AR submitted that, there was delay of 182 days in filing appeal before Ld. CIT(A). He submitted that on advice received from his CA/Tax Consultant, he did not file appeal within the period of limitation. It has been submitted that, only when penalty proceedings were initiated and assessee received order under section 271(1)(c), he approached some other CA/Tax Consultant, who advised him to file appeal against assessment order passed under section 143 (3).

2.1. Ld. AR submitted that, appeal was filed on 27/07/17 immediately within a period of one month on receipt of penalty order dated 27/06/17. He submitted that assessee was made to believe that in the event addition under assessment order passed was accepted, penalty would not be levied. Ld. AR, thus submitted that, it was under this bona fide belief, assessee did not file appeal before Ld. CIT (A) within the period of limitation against assessment order under section 143 (3) of the Act.

3. Ld. Sr. DR placed reliance upon order passed by Ld. CIT(A).

4. We have perused submissions advanced by both sides in light of records placed before us. Ld. CIT(A) dismissed appeal filed by assessee, rejecting application of condonation of delay. Considering the reasons for not preferring appeal before Ld. CIT(A) and that appeal has been filed belatedly only on receipt of penalty order establishes the bona fides of assessee. We therefore set aside this issue back to Ld. CIT (A) to decide the issue on merits. Ld. CIT(A) is directed to pass detailed order after

giving proper opportunity to assessee of being represented as per law.

In the result appeal filed by assessee stands allowed for statistical purposes.

Order passed in the open court on 14th January, 2020.

**Sd/-
(B. R. BASKARAN)
Accountant Member**

**Sd/-
(BEENA PILLAI)
Judicial Member**

Bangalore.
Dated 14th January, 2020.
/MK/

Copy to:

1. Appellants
2. Respondent
3. CIT
4. CIT(A)
5. DR, ITAT, Bangalore.
6. Guard file

By order

Assistant Registrar,
ITAT, Bangalore.