

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**‘B’ BENCH : BANGALORE**  
**BEFORE SHRI. A. K. GARODIA, ACCOUNTANT MEMBER**  
**AND**  
**SMT. BEENA PILLAI, JUDICIAL MEMBER**

<b>ITA 146/Bang/2016</b>
<b>Assessment Year : 2007 – 08</b>

Shri. S. Raja (HUF), No. 28, Magrath Road, Bengaluru – 560 025. <b>PAN NO : AACHS9825F</b>	<b>Vs.</b>	Additional Commissioner of Income – Tax, Range – 1, Bengaluru.
<b>APPELLANT</b>		<b>RESPONDENT</b>

Appellant by	:	Smt. Pratibha. R, Advocate
Respondent by	:	Smt. Kabila, JCIT – DR

Date of Hearing	:	05-02-2020
Date of Pronouncement	:	07-02-2020

**ORDER**

**PER BEENA PILLAI, JUDICIAL MEMBER**

Present appeal has been filed by assessee against order dated 11/12/15 passed by Ld. CIT (A) – 7, Bangalore for assessment year 2007 – 08. At the outset Ld. AR submitted that as there was delay of 1649 days in filing appeal before Ld. CIT (A) the appeal was dismissed for want of sufficient cause.

**2.** Ld. AR submitted that assessee was involved in protracted litigation and therefore could not file appeal before Ld. CIT (A) within period of limitation.

3. Ld. DR strongly opposed condonation of delay. We have perused submissions advanced by both sides in light of records placed before us.

4. It has been submitted that assessee had filed a rectification application before Ld. AO under section 154 of the Act vide letter dated 04-02-2010. He submitted that Ld. AO while refusing rectification also initiated recovery proceeding by attaching bank accounts of assessee and balance in the account was recovered. He submitted that it was under these reasons that assessee was prevented from filing appeal within time as he was under bona fides belief that the rectification application upon consideration by Ld. AO would be allowed.

5. In our opinion there was sufficient reason in not filing appeal before Ld. CIT (A) and we find that Ld. CIT (A) should have decided the appeal on merits. We are therefore sending the present appeal back to Ld. CIT (A) by condoning the delay of 1649 days. We direct Ld. CIT (A) to pass a detailed order on merits of the issues contested by granting proper opportunity to assessee of being represented in accordance with law.

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

Order pronounced in the open court on 07<sup>th</sup> February, 2020.

Sd/-  
(A. K. GARODIA)  
Accountant Member

Sd/-  
(BEENA PILLAI)  
Judicial Member

Bangalore,  
Dated, the 07<sup>th</sup> February, 2020.  
/MK/

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

By order

Assistant Registrar,  
Income Tax Appellate Tribunal.  
Bangalore.

		<b>Date</b>	<b>Initial</b>	
1.	Draft dictated on	On Dragon		Sr.PS
2.	Draft placed before author	06-02-2020		Sr.PS
3.	Draft proposed & placed before the second member	07-02-2020		JM/AM
4.	Draft discussed/approved by Second Member.	07-02-2020		JM/AM
5.	Approved Draft comes to the Sr.PS/PS	07-02-2020		Sr.PS/PS
6.	Kept for pronouncement on	07-02-2020		Sr.PS
7.	Date of uploading the order on Website	10-02-2020		Sr.PS
8.	If not uploaded, furnish the reason	---		Sr.PS
9.	File sent to the Bench Clerk	10-02-2020		Sr.PS
10.	Date on which file goes to the AR			
11.	Date on which file goes to the Head Clerk.			
12.	Date of dispatch of Order.			
13.	Draft dictation sheets are attached			Sr.PS