

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH: 'G': NEW DELHI)**

**BEFORE SHRI AMIT SHUKLA, JUDICIAL MEMBER
AND
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

**ITA No:- 6388/Del/2016
(Assessment Year: 2013-14)**

Zebra Innovation Private Limited.	Vs.	Addl. CIT, Range-27, New Delhi.
PAN No: AACCC3817C		
APPELLANT		RESPONDENT

Assessee by : None
Revenue by : Shri Saras Kumar, Sr. DR

ORDER

PER ANADEE NATH MISSHRA, AM

[A] Assessee's appeal against Assessment Order dated 18.02.2016 passed under Section 143(3) of the Income Tax Act, 1961 ("I.T. Act", for short) by Assessing Officer ("AO", for short) was dismissed by Ld. CIT(E) in limine, on the ground that the appeal was filed by the assessee manually (i.e. in physical form) and not electronically filed ("e-filed", for short). Taking adverse view of the fact that appeal was not e-filed and was, instead, paper-filed; the Ld. CIT(A) dismissed the assessee's appeal in limine, without deciding the disputed issues on merit.

[B] At the time of hearing before us, the assessee was represented by none; whereas Revenue was represented by Sri N.K. Chaudhary, Ld. Commissioner of Income Tax (Departmental Representation) ["Ld. CIT(DR)", for short] as well as Sri Saras Kumar, Ld. Senior Departmental Representative ("Ld. Sr. DR", for short). We heard them in the absence of any representation from the assessee's side. They submitted that the assessee may be directed to comply with procedural requirements regarding electronic filing of appeals before Ld. CIT(A), if not done already; and further, that the impugned appellate order dated 08.09.2016 of the Ld. CIT(A) may be set aside and the Ld. CIT(A) may be directed to pass fresh order on merits of the disputed issues in appeal after giving due consideration to electronically filed appeal of the assessee. In view of these submissions from Revenue side; and as the assessee was not represented at the time of hearing before us, we direct the assessee to comply with procedural requirements regarding electronic filing of appeals before Ld. CIT(A), if not done already. Further, we set aside the impugned appellate order dated 08.09.2016 of Ld. CIT(A) and direct him to pass fresh order as per law on merits of the disputed issues in appeal, after giving due consideration to electronically filed appeal of the assessee. This appeal is disposed off in accordance with the aforesaid directions.

[C] Before we part, we explicitly clarify that the assessee will be at liberty to approach ITAT for restoration of this appeal in accordance with Proviso to Rule 24 of Income Tax (Appellate Tribunal), Rules, 1963. If the assessee does approach ITAT for

restoration of the appeals in ITAT, the matter will be considered in accordance with law having regard to the facts and circumstances.

[D] For statistical purposes, appeal filed by Assessee is partly allowed.

Order pronounced in the open court on 24.02.20.

Sd/-

(AMIT SHUKLA)
JUDICIAL MEMBER

Dated: 24.02.20
Pooja/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

Sd/-

(ANADEE NATH MISSHRA)
ACCOUNTANT MEMBER

ASSISTANT REGISTRAR
ITAT NEW DELHI

Date of dictation	
Date on which the typed draft is placed before the dictating Member	
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr. PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr. PS/PS	
Date on which the final order is uploaded on the website of ITAT	
Date on which the file goes to the Bench Clerk	
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	