

**IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH "G", MUMBAI**

**BEFORE SHRI C.N. PRASAD, HON'BLE JUDICIAL MEMBER AND
SHRI N.K. PRADHAN, HON'BLE ACCOUNTANT MEMBER**

**ITA NOS. 28 & 29/MUM/2019
(A.Ys: 2005-06 & 2006-07)**

The Shipping Corporation of India Ltd., 245, Shipping House Madam Cama Road, Nariman Point Mumbai – 400 021 PAN: AACT1524F	v.	DCIT(L.T.U.) – Circle 2 29 th Floor, Centre – 2 World Trade Centre Cuffe Parade Mumbai – 400 006
(Appellant)		(Respondent)

Assessee by : **None**
Department by : **Shri Nikhil Choudhary**

Date of Hearing : **29.01.2020**
Date of Pronouncement : **19.02.2020**

ORDER

PER C.N. PRASAD (JM)

1. These two appeals are filed by the assessee against the order of the Learned Dy. Commissioner of Income Tax (Appeals) – 1, Mumbai [hereinafter in short "Ld.CIT(A)"] dated 31.10.2018 for the A.Ys. 2005-06 & 2006-07.

2. In both these appeals Assessee has raised its grievance that the Ld.CIT(A) dismissed the appeals on technical ground as the assessee has not filed the appeal in electronic form but filed manually.

3. Assessee filed letter dated 27.01.2020 seeking an adjournment. Since, this is a covered matter and similar issue was already decided by this bench in various cases we proceed to dispose off these appeals on hearing the Ld. DR on merits.

4. Heard Ld. DR, perused the orders of the authorities below. Identical issue had come up before the Coordinate Bench in the case of All India Federation of Tax Practitioners v. ITO in ITA.No. 7134/MUM/2017 dated 04.05.2018 and the Tribunal held that non-filing of appeal in the electronic form is only a procedural defect which can be cured and the Tribunal restored the appeal back to the file of the Ld.CIT(A) for disposal on merits and the assessee was directed to file appeal in electronic form within ten days on receipt of the order. Following the above decision, we restore these appeals to the file of the Ld.CIT(A) and assessee is directed to e-file the aforesaid appeals within a period of Fifteen (15) days from the date of receipt of this order, consequent to which delay in e-filing shall stand condoned and the Ld.CIT(A) shall dispose off the appeals on merits.

Needless to say that the Ld.CIT(A) shall give adequate opportunity of being heard to the assessee.

5. In the result, appeals of the assessee are allowed for statistical purpose.

Order pronounced in the open court on the 19th February, 2020

Sd/-
(N.K. PRADHAN)
ACCOUNTANT MEMBER
Mumbai / Dated 19/02/2020
Giridhar, Sr.PS

Sd/-
(C.N. PRASAD)
JUDICIAL MEMBER

Copy of the Order forwarded to:

1. The Appellant
2. The Respondent.
3. The CIT(A), Mumbai.
4. CIT
5. DR, ITAT, Mumbai
6. Guard file.

//True Copy//

BY ORDER

(Asstt. Registrar)
ITAT, Mum