

**IN THE INCOME TAX APPELLATE TRIBUNAL
RANCHI BENCH "E" Court at KOLKATA**

Before **Shri S.S.Godara, Judicial Member** and
Dr. A.L. Saini, Accountant Member

ITA No.169/Ran/2019 Assessment Year :2010-11
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Jubair Alam Hariharganj Palamu- 822131, Jharkhand [PAN No.ABQPA 7928 Q]	बनाम V/s.	Income Tax Officer Ward-3(4), Daltonganj
अपीलार्थी /Appellant	..	प्रत्यर्थी/Respondent

अपीलार्थी की ओर से/By Appellant	Hariisa Zahir, C.A
प्रत्यर्थी की ओर से/By Respondent	Shri A.K. Mohanti, Addl. CIT-SR-DR
सुनवाई की तारीख/Date of Hearing	15-07-2020
घोषणा की तारीख/Date of Pronouncement	15 -07-2020

आदेश /O R D E R

PER BENCH (Oral):-

This assessee's appeal for assessment year 2010-11 arises against the Commissioner of Income Tax (Appeals)-Ranchi's order dated 17.12.2018 passed in case No. CIT(A), Ranchi/10004/2017-18, involving proceedings u/s 147 r.w.s. 143(3) the Income Tax Act, 1961; in short 'the Act'.

Heard both the parties. Case file perused.

2. It appears at the outset that the CIT(A) has refused to condone of 353 days' delay in e-filing of the assessee's lower appeal. We notice from a perusal of the case file that the taxpayer had very well filed hard copy of the appeal before the CIT(A) within the limitation prescribed period. And also he

attributed delay in filing the soft-copy as attributable to various critical health problem i.e. being a chronic nephro patient. Be that as it may, the fact remains that once the assessee had filed the appeal within time, he had made out a sufficient case of not having been filed e-copy of the appeal on account of health related issue only. The Hon'ble apex court's landmark judgment *COLLECTOR, LAND ACQUISITION VS. Mst. KATIJI* (1987) 167 ITR 471 (SC) long back that all of technical aspects must make way for the cause of substantial justice. We accordingly condone the foregoing delay of 353 days' in filing of lower appeal through electronic mode and restore back the same to CIT(A) for afresh adjudication as per law within three effective opportunities of hearing.

3. This assessee's appeal is allowed for statistical purposes in above terms.

Order pronounced in open court at the close of hearing on Wednesday, 15th July, 2020

Sd/-

(लेखा सदस्य)

(Dr. A.L. Saini)

(Accountant Member)

Sd/-

(न्यायिक सदस्य)

(S.S.Godara)

(Judicial Member)

*Dkp Sr.P.S.

दिनांक:- 15/07/2020 कोलकाता ।

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. अपीलार्थी/Appellant-Jubair Alam Hariharganj Palamu-822131, Jharkhand
2. प्रत्यर्थी/Respondent-ITO Ward-3(4), Daltonganj,
3. संबंधित आयकर आयुक्त / Concerned CIT Ranchi
4. आयकर आयुक्त- अपील / CIT (A) Ranchi
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, / DR, ITAT, Ranchi
6. गार्ड फाइल / Guard file.

/True Copy/

By order/आदेश से,

सहायक पंजीकार

आयकर अपीलीय अधिकरण, कोलकाता ।