

INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "C ": NEW DELHI  
BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER  
AND  
SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER  
(Through Video Conferencing)

ITA No. 4126/Del/2017  
(Assessment Year: 2013-14)

Hapur Pilkhuwa Development Authority, Akhilesh Kumar, Adv, Chamber NO. 206-207, Ansal Satyam, RDC Raj Nagar, Ghaziabad PAN: AAALH0051L (Appellant)	Vs.	JCIT(Exemption), Ghaziabad (Respondent)
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Assessee by :	Shri Akhilesh Kumar, Adv
Revenue by:	Ms. Sunita Singh, CIT DR
Date of Hearing	08/10/2020
Date of pronouncement	09/10/2020

O R D E R

PER PRASHANT MAHARISHI, A. M.

1. This appeal is filed by the assessee against the order of the 1d CIT(A), Ghaziabad dated 31.03.2017 for Assessment Year 2013-14, wherein, he has dismissed the appeal of the assessee against the order passed by the 1d JCIT (Exemption), Range Ghaziabad (the 1d AO) dated 16.03.2016 passed u/s 143(3) is dismissed in limine for the reason that the appeal was mandatorily required to be filed electronically, however, the assessee filed it manually ( in paper form) and therefore such appeal was held as nonest.
2. The 1d CIT (A) further noted that assessee has filed appeal electronically on 17.03.2017 against the same assessment order of the 1d AO. The assessee is aggrieved with order of the 1d CIT (A) when he dismissed paper appeal of the assessee.
3. The 1d AR read the grounds of appeal and submitted that the 1d CIT (A) should not have dismissed the appeal in limine as before him assessee had already filed the appeal electronically in the required manner. He further submitted that the appeal filed by the assessee electronically as mentioned in para NO. 3.8 of the order of the 1d CIT (A) is still not disposed off.

4. The ld DR submitted that as the assessee has not filed the appeal in required format and required manner i.e. electronically, therefore, same has been correctly dismissed by the ld CIT (A) in limine. With respect to the appeal filed by the assessee electrically on 17.03.2017 she submitted that perhaps the appeal order passed by the ld CIT (A) dismissing the paper appeal of the assessee in limini has been uploaded against electronically filed appeal of the assessee. Therefore it may be possible that electronically filed appeal may not be shown as pending.
5. We have carefully considered the rival contentions. Naturally as the appeal was required to be filed electronically which has not been filed in that manner, there is no infirmity in the order of the ld CIT (A) in dismissing appeal filed in paper mode in limine as same being nonest. However, now the assessee has filed the appeal electrically which is mentioned in para 3.8 of the order of the ld CIT (A), needs to be disposed off. Therefore, in the interest of justice, we direct the ld AR/ assessee to file an application for condonation of delay in filing appeal in electronically form late. The ld CIT (A) may consider that application with a sympathetic view in view of change in the system of filing of appeal before the ld CIT (A). However, the electronic record of the income tax department also be corrected, if the electronically filed appeal of the assessee is not shown as pending, and appeal of the assessee so filed may be disposed off expeditiously.
6. Accordingly, appeal of the assessee is allowed to the above extent.  
Order pronounced in the open court on 09/10/2020.

Sd/-  
(BHAVNESH SAINI)  
JUDICIAL MEMBER

Sd/-  
(PRASHANT MAHARISHI)  
ACCOUNTANT MEMBER

Dated: 09/10/2020  
A K Keot

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1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR  
ITAT, New Delhi



Date of dictation	08.10.2020
Date on which the typed draft is placed before the dictating member	08.10.2020
Date on which the typed draft is placed before the other member	09.10.2020
Date on which the approved draft comes to the Sr. PS/ PS	09.10.2020
Date on which the fair order is placed before the dictating member for pronouncement	09.10.2020
Date on which the fair order comes back to the Sr. PS/ PS	09.10.2020
Date on which the final order is uploaded on the website of ITAT	09.10.2020
date on which the file goes to the Bench Clerk	09.10.2020
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	