

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "C" NEW DELHI**

**BEFORE SHRI AMIT SHUKLA, JUDICIAL MEMBER  
AND  
SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER**

I.T.A. No.6262/DEL/2017  
Assessment Year: 2013-2014

Gurbux Gobindram Mansharamani, 7/25, West Patel Nagar, New Delhi.	vs.	ITO, Ward-50(1), New Delhi.
TAN/PAN: AFIPM5108A		
(Appellant)		(Respondent)

Appellant by:	Shri S. Krishnan, Adv. & Shri V. Raja Kumar, Adv.		
Respondent by:	Shri Gaurav Dudeja, Sr.D.R.		
Date of hearing:	07	12	2020
Date of pronouncement:	07	12	2020

**ORDER**

**PER AMIT SHUKLA, JM**

The aforesaid appeal has been filed by the assessee against the impugned order dated 16.06.2017, passed by Ld. Commissioner of Income Tax (Appeals)-XVII, New Delhi for the quantum of assessment passed u/s.143(3) for the Assessment Year 2013-14. In the grounds of appeal, the assessee has raised following grounds:-

*"1. On the facts and in the circumstances of the case and in law the ld. CIT(A) erred in dismissing the appeal filed electronically by erroneously treating the same as having been filed manually without providing due and adequate opportunity of hearing."*

2. Ld. Counsel informed that the ld. CIT (A) has dismissed the appeal on the ground that assessee has not followed the procedure of e-filing of the appeal and instead has filed manually which is not valid. He informed that assessee had already filed appeal before CIT (A) electronically also, and therefore, requested that the matter should be restored back to the file of the ld. CIT(A) to decide the appeal on merits as the appeal has already filed electronically.

3. Ld. DR does not have any objection if the matter is restored back to the file of ld. CIT (A).

4. On perusal of the impugned order, it is seen that the ld. CIT(A) has dismissed the appeal on the ground that the assessee has not followed the procedure of e-filing the appeal as same has been filed manually which has been held to be invalid. Since, the assessee has already filed the appeal electronically, therefore, the matter is remanded back to the file of the ld. CIT (A) to decide the issue and the grounds raised on merits in the appeal filed electronically, after giving due and effective opportunity of hearing to the assessee and in accordance with law.

5. In result, the appeal of the assessee is allowed for statistical purposes.

**Order pronounced in the open Court on 7<sup>th</sup> December, 2020**

Sd/-

**[PRASHANT MAHARISHI]  
[ACCOUNTANT MEMBER]**

DATED: 7/12/2020

Sd/-

**[AMIT SHUKLA]  
JUDICIAL MEMBER**