

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI "F" BENCH: NEW DELHI**

**(THROUGH VIDEO CONFERENCING)**

**BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER &  
SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER**

**ITA No.1896/Del/2018  
Assessment Year : 2009-10**

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| Late Shri Rakesh Sethi through<br>(Legal Heir Mrs. Anju Sethi),<br>37/2B, Gwalior House,<br>Rajpur Road, Civil Lines,<br>New Delhi-110054.<br>PAN-AWIPS4718D | vs | DCIT,<br>Central Circle-5,<br>New Delhi-110055. |
| <b>APPELLANT</b>   |    | <b>RESPONDENT</b>                               |
| <b>Appellant by</b>  |    | None  |
| <b>Respondent by</b>   |    | Sh.Govind Singhal, Sr.DR                        |
| <b>Date of Hearing</b>   |    | 04.08.2021                                      |
| <b>Date of Pronouncement</b>   |    | 09.08.2021                                      |

**ORDER**

**PER KUL BHARAT, JM :**

This appeal filed by the assessee for the assessment year 2009-10 is directed against the order of Ld. DCIT, New Delhi dated 30.03.2016. The assessee has raised following grounds of appeal:-

1. *"The Ld.CIT has erred in law and on facts in dismissing the appeal filed against the order levying the penalty u/s 271(1)(c) of the I.T.Act, of Rs.1,58,404/-.*
2. *The Ld.CIT has erred in law and on facts in dismissing the appeal filed by the appellant legal heir on the sole ground that the appeal was required to be e-filed whereas it was filed manually ignoring the fact that the appellant was the legal heir of the deceased appellant and was in no position to e file the appeal.*
3. *The Ld.CIT has erred in law and on facts dismissing the appeal without providing opportunity of being heard to the appellant."*

2. At the time of hearing, no one appeared on behalf of the assessee. Ld. Sr. DR appeared on behalf of the Revenue.

3. We have heard the Ld. Sr. DR and perused the material available on record. We have perused the appeal memo and the grounds taken by the assessee. The assessee has challenged the impugned order dated 22.01.2018 on the ground that the appeal of the assessee was rejected on hyper technical ground. The appeal of the assessee was rejected on the ground that the assessee failed to file the appeal by electronic mode. Before Ld.CIT(A), it was stated by the assessee that the assessee being legal heir of Late Sh. Rakesh Sethi, does not have digital signature.

4. Having considered the material available on record, we are of the considered view that Ld.CIT(A) ought to have been given an opportunity for meeting the requirement of law, if any. Therefore, we set aside the order of Ld.CIT(A) and restore the appeal of Ld.CIT(A) for decision afresh. Thus, grounds raised by the assessee in this appeal are allowed for statistical purposes.

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

Above decision was pronounced on conclusion of Virtual Hearing on 09<sup>th</sup> August, 2021.

**Sd/-**

**(PRASHANT MAHARISHI)  
ACCOUNTANT MEMBER**

**Sd/-**

**(KUL BHARAT)  
JUDICIAL MEMBER**

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT, NEW DELHI

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