

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'C', NEW DELHI**

**BEFORE SH. N. K. BILLAIYA, ACCOUNTANT MEMBER
AND
MS. SUCHITRA KAMBLE, JUDICIAL MEMBER
(THROUGH VIDEO CONFERENCING)**

ITA No.9826 to 9829/Del/2019
Assessment Year: 2012-13 to 2016-17

Kalpana Mukesh Doshi 5, 2nd Floor, Vishwa Apartments, Meltcale Road, Shankaracharya Marg, New Delhi -110054 PAN No. AACPD8372J	Vs	ITO Ward- 50 (3) New Delhi
(APPELLANT)		(RESPONDENT)

Appellant by	Sh. Hitesh Ambani, CA Ms. Srishti Gupta, CA
Respondent by	Ms. Sunita Singh, CIT DR

Date of hearing:	07/09/2021
Date of Pronouncement:	07/09/2021

ORDER

PER N. K. BILLAIYA, AM:

These appeals filed by the assessee are preferred against the four separate orders of the CIT(A), Delhi-42 dated 31.10.2019 pertaining to A.Y. 2012-13,2013-14,2014-15 and 2016-17.

2. Since common grievance is involved in all these appeals, they were heard together and are being disposed of by this common order for the sake of convenience and brevity.

3. The common grievance which needs to be adjudicated relates to the dismissal of the appeal by the CIT(A) without condoning the delay.

4. We have carefully perused the order of the CIT(A) we find that according to the CIT(A) there was a delay in filing the appeals whereas according to the assessee the appeals were filed within the period of limitation.

5. However, the CIT(A) was of the firm belief that there was a delay in filing the appeals and the assessee has not sought condonation for delay in filing of appeal hence, the appeal was dismissed.

6. We are of the considered view that even if there was some confusion in respect of the service of the assessment order between the CIT(A) and the assessee, the CIT(A) ought to have decided the appeal on merits of the case as the alleged delay is very miniscule.

7. In the interest of justice and fair play we restore the captioned appeals to the files of the CIT(A). The assessee is

directed to file affidavit requesting the condonation of delay, if any, and the CIT(A) is directed to decide the appeal afresh after giving a reasonable and sufficient opportunity of being heard to the assessee.

8. In the result, the above captioned appeals are treated as allowed for statistical purpose.

9. Decision announced in the open court in the presence of both the representatives on 07.09.2021.

Sd/-
(SUCHITRA KAMBLE)
JUDICIAL MEMBER

NEHA

Date:-07.09.2021

Copy forwarded to:

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

Sd/-
(N. K. BILLAIYA)
ACCOUNTANT MEMBER

ASSISTANT REGISTRAR
ITAT NEW DELHI

Date of dictation	07.09.2021
Date on which the typed draft is placed before the dictating Member	07.09.2021
Date on which the typed draft is placed before the Other member	07.09.2021
Date on which the approved draft comes to the Sr.PS/PS	07.09.2021
Date on which the fair order is placed before the Dictating Member for Pronouncement	07.09.2021
Date on which the fair order comes back to the Sr. PS/ PS	07.09.2021
Date on which the final order is uploaded on the website of ITAT	07.09.2021
Date on which the file goes to the Bench Clerk	07.09.2021
Date on which file goes to the Head Clerk.	
The date on which file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	