

**IN THE INCOME TAX APPELLATE TRIBUNAL  
MUMBAI BENCH "SMC", MUMBAI**

**BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT**

**ITA NO. 89/MUM/2021**

:

**A.Y : 2010-11**

Bhavana Vora  
A/502, Chaitanya Tower CHSL,  
Appasaheb Marathe Marg,  
Prabhadevi, Mumbai 400 025.  
**PAN : ACLPV5352M** (Appellant)

Vs. Income Tax Officer – 17(1)(2),  
Mumbai. (Respondent)

**Appellant by : None**

**Respondent by : Shri Vaibhav Jain**

**Date of Hearing : 28/10/2021**

**Date of Pronouncement : 05/11/2021**

**ORDER**

This appeal by the assessee is arising out of the order of Commissioner of Income Tax (Appeals)-28, Mumbai (in short 'CIT(A)') in Appeal No. CIT(A)-28/IT-76/ITO-17(1)(2)/2016-17 dated 07.03.2019. The assessment was framed by Income Tax Officer – 17(1)(2), Mumbai for Assessment Year 2010-11 vide his order dated 30.03.2016 under Section 143(3) r.w.s. 147 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act').

2. None was present from the assessee's side. The learned Sr. DR stated that the CIT(A) has dismissed the appeal as the appeal was not filed in accordance with Rule 45 of the Income Tax Rules, 1962, i.e. appeal is not filed

in electronic mode but filed manually. The learned Sr. DR drew my attention to paragraph 6 of the order of CIT(A), which reads as under :-

*“6. Notwithstanding the above, the appellant is hereby being informed that NO PREJUDICE is caused to appellant, since, the appeal electronically filed by it vide acknowledgement no. 386892100101218, on 10/12/2018, being a SEPARATE APPEAL, will be taken up for hearing in due course.”*

The learned Sr. DR stated that the CIT(A) has already noted that the appeal filed electronically vide acknowledgement no. 386892100101218 dated 10.12.2018 is to be taken up for hearing in due course. He stated that the assessee is not put into any adverse position by dismissing the appeal.

3. After hearing the learned Sr. DR, I noted that the CIT(A) has dismissed the appeal because it was not filed through electronic mode in terms of Rule 45 of the Income Tax Rules, 1962, but subsequently the assessee has filed the appeal electronically which is mentioned by CIT(A) in the above reproduced paragraph. Hence, I direct the CIT(A) to take up the appeal filed through electronic mode.

4. In the result, appeal filed by the assessee is dismissed as infructuous.

Order pronounced in the open court on 5<sup>th</sup> November, 2021.

Sd/-  
(MAHAVIR SINGH)  
VICE PRESIDENT

Mumbai, Date : 5<sup>th</sup> November, 2021

\*SSL\*

Copy to .:

- 1) The Appellant
- 2) The Respondent
- 3) The CIT(A) concerned
- 4) The CIT concerned
- 5) The D.R, "SMC" Bench, Mumbai
- 6) Guard file

By Order

Dy./Asstt. Registrar/Sr. PS  
I.T.A.T, Mumbai