

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "SMC", PUNE

BEFORE SHRI R.S. SYAL, VICE PRESIDENT

आयकर अपील सं. / ITA Nos.458 & 459/PUN/2019
निर्धारण वर्ष / Assessment Years : 2012-13 & 2014-15

Pravin Thorat, S.No.1, Plot No.1, Shriman Society, Karve Nagar, Pune 411 052 PAN : ABPPT7685Q	Vs.	ITO, Ward-3(3), Pune
(Appellant)		(Respondent)

आयकर अपील सं. / ITA No.460/PUN/2019
निर्धारण वर्ष / Assessment Year : 2014-15

Parwati Thorat S.No.1, Plot No.1, Shriman Society, Karve Nagar, Pune 411 052 PAN : AGSPT8985H	Vs.	ITO, Ward-3(3), Pune
(Appellant)		(Respondent)

आयकर अपील सं. / ITA No.461/PUN/2019
निर्धारण वर्ष / Assessment Year : 2012-13

Leena Nitin Thorat, Vityanand Bunglow, Anand Colony, Karve Nagar, Pune 411 052 PAN : AEOPT5780J	Vs.	ITO, Ward-3(3), Pune
(Appellant)		(Respondent)

आयकर अपील सं. / ITA No.462/PUN/2019
निर्धारण वर्ष / Assessment Year : 2012-13

Smita Thorat, Flat No.1, Shripad Building, Shreeman Society, Karve Nagar, Pune 411 052 PAN : AEOPT5773K	Vs.	ITO, Ward-3(3), Pune
(Appellant)		(Respondent)

Appellant by	None
Respondent by	Shri S.P. Walimbe
Date of hearing	17-11-2021
Date of pronouncement	17-11-2021

आदेश / ORDER

PER R.S.SYAL, VP :

All these appeals have been filed by different but connected assesses, which arise out of the orders passed by the CIT(A)-3, Pune on 21-01-2019, 22-01-2019 & 23-01-2019 respectively in relation to the assessment years 2012-13 & 2014-15.

2. Shorn off unnecessary details, it is seen that the assessee filed their appeals on 29-01-2018. The Id. CIT(A) observed that the appeals were required to be filed by 26-01-2018, which led to delay of 3 days. He did not condone the delay and dismissed the appeals in *limine*.

3. I have heard the Id. DR and perused the relevant material on record. There is no appearance from the side of the assessee's despite notice. It is seen from the impugned orders that the appeals ought to have been filed with the Id. CIT(A) within 30 days from the date of service of orders, that is, latest by 26-01-2018, but the appeals were actually filed on 29-01-

2018. It has further been noticed by the Id. CIT(A) that 26-01-2018 was Friday, a National Holiday and further that 27-01-2018 and 28-01-2018 were Saturday and Sunday respectively. In view of the fact that the assessee filed appeals immediately on the next working day, namely, 29-01-2018, even though there was technically a delay of three days, but that was because of intervening National Holiday, Saturday and Sunday, thereby giving a reasonable cause for the belated filing of the appeals. Flexible rules of limitation should not be stretched beyond a point. An attempt should be to advance the cause of justice rather than bulldozing it in terms of technicalities. If the law enjoins upon an authority to condone delay on getting satisfied with the reasons of delay, the emphasis should be to condone a reasonable delay. In the given circumstances, I am inclined to condone the delay in filing the appeals before the Id. CIT(A). As such, the impugned orders are set-aside and the appeals are restored to the file of Id. CIT(A) for disposal on merits as per law after allowing reasonable opportunity of hearing to the assessee.

4. In the result, all the appeals are allowed for statistical purposes.

Order pronounced in the Open Court on 17th November, 2021.

Sd/-
(R.S.SYAL)
उपाध्यक्ष/ VICE PRESIDENT

पुणे Pune; दिनांक Dated : 17th November, 2021
Satish

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order is forwarded to :

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. आयकर आयुक्त(अपील) /
The CIT (Appeals)-3, Pune
4. The Pr. CIT-2, Pune
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पुणे "SMC" /
DR 'SMC', ITAT, Pune;
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण ,पुणे / ITAT, Pune

		Date	
1.	Draft dictated on	17-11-2021	Sr.PS
2.	Draft placed before author	17-11-2021	Sr.PS
3.	Draft proposed & placed before the second member	--	JM
4.	Draft discussed/approved by Second Member.	--	JM
5.	Approved Draft comes to the Sr.PS/PS		Sr.PS
6.	Kept for pronouncement on		Sr.PS
7.	Date of uploading order		Sr.PS
8.	File sent to the Bench Clerk		Sr.PS
9.	Date on which file goes to the Head Clerk		
10.	Date on which file goes to the A.R.		
11.	Date of dispatch of Order.		

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