

**IN THE INCOME TAX APPELLATE TRIBUNAL
RAJKOT BENCH, RAJKOT
(THROUGH VIRTUAL COURT)
BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER &
Ms. MADHUMITA ROY, JUDICIAL MEMBER**

I.T.A. No.09/Rjt/2020
(Assessment Year: 2010-11)

Kamlesh Jyotindrabhai Bapodra, Street No. 3, Bhojeshwar Plot Porbandar, Gujarat-360575	Vs.	Income Tax Officer, Ward-2(3), Opp. Sadhna Studio, SVP Road, Porbandar-360575
[PAN No. ARJPB7048K]		
(Appellant)	..	(Respondent)

Appellant by :	Shri Divyesh Sodha, AR.
Respondent by :	Shri B. D. Gupta, Sr. D.R.

Date of Hearing	25/01/2022
Date of Pronouncement	27/01/2022

ORDER

PER Ms. MADHUMITA ROY - JM:

The instant appeal filed by the assessee is directed against the order dated 29.10.2019 passed by the Commissioner of Income Tax (Appeals), Jamnagar arising out of the order dated 05.12.2017 passed by the ITO, Ward – 2(3), Porbandar under Section 144 r.w.s. 147 of the Income Tax Act, 1961 (hereinafter referred as to “the Act”) for the Assessment Year (A.Y.) 2010-11.

2. Admittedly, the appeal has been disposed of on the technical grounds of delay in filing the appeal before the Ld. CIT(A). The plea taken by the assessee before the Ld. CIT(A) there are the prolong illness of the mother of the assessee, since the same was not supported by proper evidence the delay was not condoned by the Ld. CIT(A) and the addition has been upheld. Hence, the instant appeal before us.

3. Heard the parties, perused the records.

4. We find that the plea taken by the assessee is to be taken into consideration in his proper perspective and considering the entire aspect of the matter we condone the delay. We also give a further chance to the assessee to proceed with the case before the Ld. CIT(A). The Ld. CIT(A) is further directed to give an opportunity of hearing to the assessee and also to consider the evidence which the assessee may choose to file at the time of hearing of the matter. Assessee's appeal is, therefore, allowed for statistical purpose.

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

This Order pronounced in Open Court on

27/01/2022

Sd/-

(WASEEM AHMED)

ACCOUNTANT MEMBER

Ahmedabad; Dated 27/01/2022

TANMAY, Sr.PS

Sd/-

(Ms. MADHUMITA ROY)

JUDICIAL MEMBER

आदेश की प्रतिलिपि अग्रहित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त(अपील) / The CIT(A).
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Rajkot
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

उप/सहायक पंजीकार (Dy./Asstt.Registrar)
आयकर अपीलीय अधिकरण, राजकोट / ITAT, Rajkot