

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

BEFORE SHRI R.S. SYAL, VICE PRESIDENT

आयकर अपील सं. / ITA Nos.259 to 262/PUN/2021
निर्धारण वर्ष / Assessment Years : 2001-02 to 2004-05

Digvijay G. Nagrani, 1503, Ventage by Rucha Group, Pancard Club Road, Baner, Pune 411 045 Maharashtra PAN : AAIPN2626D	Vs.	DCIT, Central Circle-2(3), Pune
(Appellant)		(Respondent)

Appellant by Shri Hari Krishan
Respondent by Shri Piyush Kumar Singh Yadav

Date of hearing 02-03-2022
Date of pronouncement 02-03-2022

आदेश / ORDER

PER R.S.SYAL, VP :

These four appeals by the assessee relate to the assessment years 2001-02 to 2004-05. Since all these appeals are on based on similar facts and grounds, arising from a common order passed by the CIT(A) on 28-09-2015, I am proceeding to dispose them off by this consolidated order for the sake of convenience.

2. Briefly stated, the facts for the assessment year 2001-02 are that a search was conducted on the assessee on 29-07-2003. Based on the incriminating material found during the

course of search and other relevant evidence, the Assessing Officer completed the assessment determining total income at Rs.20,64,460/-. Similar facts prevail in respect of other assessment years. The assessee filed appeals before the Id. CIT(A) in respect of the years under consideration, which came to be dismissed as time barred by one day. Aggrieved thereby, the assessee has come up before the Tribunal.

3. I have heard the rival submissions and gone through the relevant material on record. It is seen that the Id. CIT(A) did not condone the so-called delay of one day on the ground that the assessee did not pray for its condonation by showing any sufficient cause. On the other hand, the Id. AR submitted that the appeals were not time barred inasmuch as the prescribed period of 30 days ended on Sunday and the appeals were filed on the immediately next working day, i.e. Monday, which led to the technical delay of one day.

4. At this stage, it would be pertinent to take note of section 10 of the General Clauses Act, 1897 with the heading 'Computation of time', which provides that: 'Where, by any (Central Act) or regulation made after the commencement of this Act, any act or proceeding is directed to allowed to be

done or taken in any Court or office on a certain day or within a prescribed period, then, if the Court or office is closed on that day or that day or the last day of the prescribed period, the act or proceeding shall be considered as done or taken in due time if it is done or taken on the next day afterwards on which the Court or office is open.’ In view of the fact that the last day for filing the appeals before the Id. CIT(A) in the instant case was a non-working day, such appeals filed on the immediately next working day cannot be considered as barred by limitation.

5. As can be seen that the Id. CIT(A) has also dismissed the appeals *in limine* on the ground that the assessee did not participate in the proceedings before him. The Id. AR elaborated the reasons which led to non-participation by the assessee in the appellate proceedings before the Id. CIT(A). I am satisfied with the same. As such, the impugned order is set-aside and the matter is remitted to the file of Id. CIT(A) for disposing of all the four appeals on merits as per law after allowing reasonable opportunity of hearing to the assessee.

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

Order pronounced in the Open Court on 02nd March, 2022.

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

पुणे Pune; दिनांक Dated : 02nd March, 2022
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)-13, Pune
4. The Pr. CIT, Central, 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	02-03-2022	Sr.PS
2.	Draft placed before author	02-03-2022	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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