

IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH "K", MUMBAI

BEFORE SHRI M. BALAGANESH (ACCOUNTANT MEMBER)
AND
SHRI KULDIP SINGH (ACCOUNTANT MEMBER)

I.T.A No.7026 & 7027/Mum/2019
(Assessment years : 2013-14 & 2012-13)

Kotak Mahindra Bank Limited 27, BKC, Bandra Kurla Complex Bandra (East), Mumbai-400 051 PAN : AABCT0529M	vs	Deputy Commissioner of Income- tax, Circle 2(3)(2), 5 th Floor, Room No.552, Aayakar Bhavan, Mumbai- 400 020
APPELLANT		RESPONDENT

Assessee represented by	Shri Farrokh V Irani
Department represented by	Dr. Yogesh Kamat (CIT DR)

Date of hearing	21/03/2022
Date of pronouncement	29/03/2022

O R D E R

Per: M. Balaganesh(AM):

These appeals have been filed by the assessee against the separate orders both dated 20/09/2019 passed by the Commissioner of Income-tax (Appeals)-6, Mumbai for the assessment years 2013-14 and 2012-13.

2. Identical issues are involved in both these appeals and hence, these are taken up together and disposed by this common order, for the sake of convenience.

3. Though the assessee has raised several grounds before us, the preliminary issue to be decided in these appeals is as to whether the Ld.CIT(A) was justified in dismissing the appeal as not maintainable as the appeals were not filed electronically by the assessee.

4. We have heard the rival submissions and perused the materials available on record. We find that assessee company is a banking company and it electronically filed its return of income for assessment year 2013-14 on 29/11/2013 declaring income of Rs.854,54,79,750/-, which was later revised on 28/03/2015 declaring total income of Rs.820,75,85,620/- . The assessment was completed determining total income at Rs.866,72,36,703/- after making various disallowances under section 143(3) of the Act dated 28/03/2016.

4.1 Return of income for the assessment year 2012-13 was electronically filed by the assessee bank on 29/11/2012 declaring total income of Rs.670,95,84,720/-. The assessment was completed under section 143(3) of the Act on 23/03/2016 determining total income at Rs.690,39,33,190/- after making several disallowances.

5. Aggrieved by these two assessment orders, the assessee had electronically preferred appeal before the Ld.CIT(A) for assessment years 2012-13 and 2013-14 on 29/04/2016. The evidence in this regard is duly enclosed at page 29 of the paper book filed before us, wherein the date of e-filing of appeal

acknowledgement has been mentioned as 29/04/2016. This date also matches with the first page of the order of Ld.CIT(A) wherein the date of institution of appeal has been mentioned as 29/04/2016. We find that the assessee had brought this fact to the knowledge of the Ld.CIT(A) on several occasions to drive home the point that appeals have indeed been filed electronically by the assessee in the e-filing portal. In fact, the assessee had also addressed its grievance in this regard electronically in "e-nivaran" which is a Grievance Cell under e-filing portal wherein it was categorically mentioned by the assessee that the appeal memo in form 35 had indeed been submitted by the assessee under on-line mode and evidence of screen shot was also enclosed alongwith the said grievance petition. The assessee had also sought to explain the fact that the said appeals are not appearing in the ITBA portal of CIT(A)-6, Mumbai due to which the Ld.CIT(A) was unable to access the appeal electronically and proceed with the appeals. The assessee had duly intimated the Grievance Cell to kindly look into the same for expeditious disposal of the appeals by the Ld.CIT(A)-6, Mumbai. Despite all these efforts from the side of the assessee, we find that the Ld.CIT(A) had dismissed the appeals of the assessee stating that they were not maintainable as they were not filed electronically.

6. In these circumstances, we deem it fit and appropriate in the interest of justice and fair play to set aside these appeals to the file of Ld.CIT(A) for adjudication of the entire issues on merits denovo after admitting the appeals filed by the assessee. Needless to mention that the assessee be given reasonable opportunity of being heard. The assessee is at liberty to furnish all evidences in support of its contentions. The assessee is directed to co-operate with the

Ld.CIT(A) for expeditious disposal of the appeals and not to take adjournments except due to exceptional or bona fide circumstances. Accordingly, grounds raised by the assessee for both the years are allowed for statistical purpose.

7. In the result, appeals of the assessee are allowed for statistical purpose.

Order pronounced in the open court on 29/03/2022

Sd/-

sd/-

(KULDIP SINGH)

JUDICIAL MEMBER

Mumbai, Dt : 29th March, 2022

Pavanan

(M. BALAGANESH)

ACCOUNTANT MEMBER

प्रतिलिपि अग्रेषित Copy of the Order forwarded to :

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. आयकर आयुक्त(अ)/ The CIT(A)-
4. आयकर आयुक्त CIT
5. विभागीय प्रतिनिधि, आय.अपी.अधि., मुंबई/DR, ITAT,
Mumbai
6. गार्ड फाइल/Guard file.

BY ORDER,

//True Copy//

(Dy./Asstt. Registrar)

ITAT, Mumbai

