

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "F" DELHI**

**BEFORE SHRI SAKTIJIT DEY, JUDICIAL MEMBER  
&  
SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER**

I.T.A. No.4431/DEL/2019  
Assessment Year 2008-09

Vishal Colour Roofs Pvt. Ltd., G-21, Site-V, Surajpur Industrial Area, Kasna, Gr. Noida, Noida.	v.	ITO, Ward-26(4), New Delhi.
TAN/PAN: AAFCA2966F		
(Appellant)		(Respondent)

Appellant by:	None		
Respondent by:	Shri Vijay Kataria, Sr.DR		
Date of hearing:	12	05	2022
Date of pronouncement:	12	05	2022

**ORDER**

**PER PRADIP KUMAR KEDIA, A.M.:**

The captioned appeal has been filed by the Assessee against the order of the Commissioner of Income Tax (Appeals)-XXIV, New Delhi ('CIT(A)' in short) dated 27.03.2019 arising from the assessment order dated 21.03.2016 passed by the Assessing Officer (AO) under Section 147/148/143(3) of the Income Tax Act, 1961 (the Act) concerning AY 2008-09.

2. The assessee has raised several grounds but essentially challenges the action of the CIT(A) in dismissing the appeal of the assessee as non- maintainable.

3. None appeared for the assessee. It is seen from the record that the assessee was duly informed about the appointed date of

hearing. Consequently, the matter is proceeded ex-parte in the absence of the assessee.

4. With the assistance of the Ld.DR and on perusal of the order of the CIT(A), we note that the appeal before the CIT(A) was filed manually on 22/04/2016. The CIT(A) observed that Rule 45 of Income Tax Rules, 1962 enjoins compulsory e-filing of appeal with effect from 01/03/2016 in respect of persons who are required to furnish return of income electronically. The CIT(A) accordingly invoked the provisions of section 249 r.w. Rule 45 of IT Rules, 1962 and held that appeal filed manually is non-maintainable for adjudication.

5. We note that the assessee has duly filed the appeal manually which was receipted by the office of the CIT(A) on 22/04/2016. We also take note of the fact that assessee claims to have filed the appeal on 13.02.2017 electronically on receipt of communication by CIT(A) dated 06.02.2017 citing Rule 45 of the I.T Rules. In these circumstances and having regard to the fact that assessee may not be possibly conversant with the technical aspects coupled with the fact that electronic filing of appeal before the first appellate authority was introduced about the time when the assessee filed the appeal manually, we are of the considered opinion that a benign view be taken in the circumstances. Therefore, we consider it appropriate to enable the assessee to file appeal electronically before the CIT(A) in accordance with law and direct the CIT(A) to admit the aforesaid appeal for its disposal on merits. The assessee therefore shall be entitled to file the appeal electronically afresh within 30 days of service of this order (if not already filed earlier as per law) for adjudication on

merits. Intervening technical delay in filing the e-appeal as per the prescribed method stands condoned.

6. In the result, the appeal of the assessee is allowed for statistical purposes.

**Order pronounced in the open Court on 12/05/2022.**

Sd/-  
**[SAKTIJIT DEY]**  
**JUDICIAL MEMBER**

DATED: /05/2022

*Prabhat*

Sd/-  
**[PRADIP KUMAR KEDIA]**  
**ACCOUNTANT MEMBER**