

**IN THE INCOME TAX APPELLATE TRIBUNAL  
"SMC" "A" BENCH, BENGALURU**

**Before Shri B.R. Baskaran, Accountant Member**

**ITA No. 337/Bang/2022**  
(Assessment Year: 2018-19)

M/s. KLN Engineering Products Pvt. Ltd. F-56. Industrial Estate Rajajinagar Bengaluru 560044	Vs.	DCIT, Circle - 4(3)(1) Bengaluru
		PAN – AAACK6967D

**Appellant**

**Respondent**

Appellant by:	Shri Sachin Mehta, m CA
Respondent by:	Shri Ganesh R. Ghale Standing Counsel for Revenue

Date of Hearing:	02.06.2022
Date of Pronouncement:	02.06.2022

**ORDER**

**Per: B.R. Baskaran, A.M.**

The assessee filed this appeal challenging the order dated 25.03.2022 passed by the learned CIT(A), National Faceless Appeal Centre (NFAC), Delhi and it relates to AY 2018-19.

2. The assessee is aggrieved by the decision of the learned CIT(A) in dismissing the appeal of the assessee in limini without condoning the delay of 51 days filing the appeal.

3. I heard the parties and perused the record. The return of income filed by the assessee was processed under Section 143(1) of the Income Tax Act, 1961 (hereafter "the Act") wherein certain additions were made. Aggrieved, assessee filed appeal before the learned CIT(A) with a delay of 51 days. The assessee filed petition for condonation of delay stating that the Director of the assessee was travelling and audit of accounts of the

company was in progress and the said situation led to the delay of 51 days. The learned CIT(A) took the view that the delay of 51 days was inordinate in nature and further took the view that the assessee has not shown any reasonable cause for the delay. Accordingly he refused to condone the delay and dismissed the appeal of the assessee.

4. I noticed that the delay in filing appeal before Ld CIT(A) was 51 days and in my view, it cannot be considered as inordinate delay. I notice that the assessee has given explanations stating that the Director of the company, who looks after the accounts, was travelling and was attending to audit also and hence the due date for filing was missed out. In my view, considering the period of delay, the explanation given by the assessee is reasonable. It is a well settled position of law that the cause for delay has to be examined from the point of view of a man having reasonable point of view. Further, the technicalities can be deserted for the cause of justice. Accordingly, viewed from these angles, I am of the view that there was reasonable cause for the delay in filing the appeal before the learned CIT(A). Accordingly I condone the delay of 51 days in filing the appeal before the learned CIT(A). Since the learned CIT(A) has not adjudicated the ground on merits, I restore all the issues to his file for adjudicating them.

5. In the result, the appeal filed by the assessee is treated as allowed for statistical purposes.

Order pronounced in the open Court on 2<sup>nd</sup> June, 2022.

Sd/-  
**(B.R. Baskaran)**  
**Accountant Member**

Bengaluru, Dated: 2<sup>nd</sup> June, 2022

Copy to:

1. *The Appellant*
2. *The Respondent*
3. *The CIT(A) -NFAC, Delhi*
4. *The CIT*
5. *The DR, ITAT, Bengaluru*
6. *Guard File*

//True Copy//

n.p.

*By Order*

*Assistant Registrar  
ITAT, Bengaluru*