

**IN THE INCOME TAX APPELLATE TRIBUNAL, 'E' BENCH
MUMBAI**

**BEFORE: SHRI M.BALAGANESH, ACCOUNTANT MEMBER
&
SHRI RAHUL CHAUDHARY, JUDICIAL MEMBER**

**ITA No.1741/Mum/2021
(Assessment Year :2011-12)**

Shri Sushil Manohar Agarkar 1306, PIL Heights, Eden Park, Indralok Phase-6, Bhayander East Maharashtra-401 105	Vs.	ITO-23(1)(3) Mumbai
PAN/GIR No.ADPPA7262A		
(Appellant)	..	(Respondent)

Assessee by	Shri Prateek Jha & Shri Prayag Jha
Revenue by	Shri B.K. Bagchi
Date of Hearing	06/06/2022
Date of Pronouncement	08/06/2022

आदेश / ORDER

PER M. BALAGANESH (A.M):

This appeal in ITA No.1741/Mum/2021 for A.Y.2011-12 arises out of the order by the Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi in Order No.ITBA/NFAC/S/250/2021-22/1034652298(1) dated 05/08/2021 (Id. CIT(A) in short) against the order of assessment passed u/s.143(3) of the Income Tax Act, 1961 (hereinafter referred to as Act) dated 24/03/2014 by the Id. ITO-23(1)(3), Mumbai (hereinafter referred to as Id. AO).

2. At the outset, we find that the Id. CIT(A) had not condoned the delay of 24days in filing of appeal by the assessee before him. We find that the assessee had challenged this action vide Ground No.1 before us. We find that assessee had also filed an affidavit explaining the reasons for the delay of 24 days. In these circumstances, we deem it fit and appropriate to remand this appeal to the file of Id CIT(A) with a direction to condone the delay and adjudicate the appeal denovo, in accordance with law. Accordingly, the Ground No.1 raised by the assessee are allowed for statistical purposes.

3. The other grounds raised by the assessee are also remanded back to Id. CIT(A) for adjudication of the issues on merits in accordance with law. The assessee is at liberty to furnish fresh evidences, if any, in support of his contentions, before the Id. CIT(A).

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

Order pronounced on 08/06/2022 by way of proper mentioning in the notice board.

Sd/-
(RAHUL CHAUDHARY)
JUDICIAL MEMBER

Sd/-
(M.BALAGANESH)
ACCOUNTANT MEMBER

Mumbai; Dated 08/06/2022
KARUNA, *sr.ps*

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent.
3. The CIT(A), Mumbai.
4. CIT
5. DR, ITAT, Mumbai
6. Guard file.

//True Copy//

BY ORDER,

(Asstt. Registrar)
ITAT, Mumbai