

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

**[Coram: Pramod Kumar (Vice President),
and Vikas Awasthy (Judicial Member)]**

ITA No.: 1811/Mum/2022
Assessment year: 2018-19

Mukesh Shivgan Patel **Appellant**
*B-2, Himalaya Darshan, Din Dayal Road,
Anand Nagar, Dombivali (W)- 421 201 [PAN: ALFPP9824K]*

Vs.

Income Tax Officer,
National Faceless Assessment Centre, Delhi **Respondent**

Appearances by:

None for the appellant

Tejinder Pal Singh *for the respondent*

Date of concluding the hearing : August 10, 2022
Date of pronouncement the order : August 18, 2022

O R D E R

Per Pramod Kumar, VP:

1. By way of this appeal, the assessee appellant has challenged correctness of the order dated 21st June, 2022 passed by the learned CIT(A) in the matter of assessment under section 143(3) of the Income Tax Act, 1961, for the assessment year 2018-19.

2. Grievances raised by the appellant are as follows :

“1. The learned CIT Appeals, National Faceless Appeal Centre has erred in not condoning the delay in filing the appeal in covid period even though the delay in filing the Appeal was just for 15 days.

2. The learned CIT Appeals, National Faceless Appeal Centre has erred in confirming the addition made by the AO u/s 56(2)(x) of Rs.2407225/-.”

3. When this appeal came up for hearing, it was noticed that the CIT(A) has condoned the delay in filing of appeal before him as the assessment order was served on the assessee on 04.01.2021, whereas the appeal before the CIT(A) was filed on 22.02.2021. However, vide judgment dated 10th January, 2022, Hon'ble Supreme Court has already held that the period between 15.03.2020 till 28.02.2022 shall stand excluded in computing the period of limitation. The view was so taken in *suo moto* Writ Petition (C) No. 3 of 2020 (MA No. 29 of 2022 and MA No. 665 of 2021). When this position was pointed out to the learned Departmental Representative, he graciously left the matter to us.

4. In view of the above position, and in view of the fact that the impugned order passed by the CIT(A) does not deal with the merits at all, we deem it fit and proper to remit the matter to the file of the CIT(A) for adjudication on merits in accordance with the law, by way of a speaking order and after giving yet another opportunity of hearing to the assessee. The appeal will be treated as maintainable, in the light of Covid relaxations, and the adjudication will have to be done on merits. Ordered accordingly.

5. In the result, the appeal is allowed for statistical purposes in the terms indicated above. Pronounced in the open court today on the 18th August 2022.

Sd/-
Vikas Awasthy
(Judicial Member)

Sd/-
Pramod Kumar
(Vice President)

Mumbai, dated the 18th day of August 2022.

Copies to:

(1)	<i>The Appellant</i>	(2)	<i>The respondent</i>
(3)	<i>CIT</i>	(4)	<i>CIT(A)</i>
(5)	<i>DR</i>	(6)	<i>Guard File</i>

By order

*Assistant Registrar/Sr.PS
Income Tax Appellate Tribunal
Mumbai benches, Mumbai*