

THE INCOME TAX APPELLATE TRIBUNAL
"SMC" Bench, Mumbai
Shri B.R. Baskaran (AM) & Shri Pavan Kumar Gadale (JM)

I.T.A. No. 1789/Mum/2022 (A.Y. 2011-12)
I.T.A. No. 1788/Mum/2022 (A.Y. 2012-13)

Jagat Prakash Cooperative Housing Society Limited 203, Sawan Bhavan 89, Naigaon Cross Road Dadar East Mumbai-400 014. PAN : AAAAJ1626N (Appellant)	Vs.	DCIT-CPC Bengaluru (Respondent)
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Assessee by	None
Department by	Shri R.P. Veena
Date of Hearing	25.08.2022
Date of Pronouncement	25.08.2022

ORDER

PER BENCH:-

Both the appeals filed by the assessee are directed against the orders passed by Ld CIT(A), National Faceless Appeal Centre, Delhi and they relate to the assessment years 2011-12 and 2012-13.

2. None appeared on behalf of the assessee, even though the notice of hearing was sent by registered post on the earlier occasion to the assessee. Hence we proceed to dispose of the appeal ex-parte, without the presence of the assessee.

3. Both the appeals are barred by limitation by 230 days. However, we notice that the effective delay after deducting the limitation period extended by Hon'ble Supreme Court is about 40 days. We notice that the assessee has filed a petition requesting the bench to condone the delay. We heard Ld D.R

on this preliminary issue. Having regard to the submissions made in the petition, we condone the delay and admit both the appeals for hearing.

4. We notice that the Ld CIT(A) has dismissed the appeal in limine without condoning the delay in filing appeals before him for both the years under consideration. We also notice that the assessee did not appear before Ld CIT(A) and hence he has also passed ex-parte order, without hearing the assessee. Considering the fact that the assessee is a housing co-operative society, we are of the view that, in the interest of natural justice, the assessee should be provided with one more opportunity to present its case properly before Ld CIT(A) with regard to the delay in filing appeals before him as well as with regard to the additions made by the AO. Accordingly, we set aside the orders passed by Ld CIT(A) and restore all the issues to his file. We also direct the assessee to explain the delay in filing appeals before Ld CIT(A). After providing adequate opportunity of being heard, the Ld CIT(A) may decide all the issues in accordance with the law. We also direct the assessee to fully co-operate with the Ld CIT(A).

5. In the result, both the appeals filed by the assessee are treated as allowed for statistical purposes.

Order pronounced in the open court on 25.08.2022.

Sd/-
(PAVAN KUMAR GADALE)
JUDICIAL MEMBER

Sd/-
(B.R. BASKARAN)
ACCOUNTANT MEMBER

Mumbai; Dated : 25/08/2022

Copy of the Order forwarded to :

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

*Jagat Prakash Cooperative
Housing Society Limited*

6. Guard File.

//True Copy//

PS

BY ORDER,

(Assistant Registrar)
ITAT, Mumbai