

Officer (AO) converted the offered long term capital gain into short term capital gain and assessed total income at the same level of Rs.29,38,080. The assessee preferred an appeal before the CIT(A), which was delayed by 37 days. On being called upon to explain the reasons, the assessee tendered an explanation. The ld. CIT(A) did not condone the delay and dismissed the appeal.

3. I have heard the ld. DR and perused the record. There is no appearance from the side of the assessee despite notice. As such, I am proceeding to dispose of the appeal *ex parte qua* the assessee. It is seen that the appeal was presented belatedly before the ld. CIT(A) by a period of 37 days. On being confronted, the assessee submitted reason, as has been recorded in para 5.1 of the impugned order, to the effect that the delay occurred due to change of Accountant. On an overview of the attending facts of the instant appeal, I am satisfied that there was a genuine and *bona fide* reason for filing the appeal belatedly by 37 days before the ld. CIT(A). In such circumstances, I condone the delay and remit the matter to the file of the ld. CIT(A) for disposing off the appeal on merits.

Needless to say, the assessee will be allowed opportunity of hearing by the ld. CIT(A).

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

Order pronounced in the Open Court on 12th October, 2022.

Sd/-
(R.S.SYAL)
VICE PRESIDENT

पुणे Pune; दिनांक Dated : 12th October, 2022
GCVSR

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order is forwarded to:

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. The CIT(A)-1, Nagpur
4. The Pr.CIT-1/2/3, Nagpur
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण,
Nagpur / DR, Nagpur
6. गार्ड फाईल / Guard file

आदेशानुसार/ BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण ,पुणे / ITAT, Pune

		Date	
1.	Draft dictated on	11-10-2022	Sr.PS
2.	Draft placed before author	12-10-2022	Sr.PS
3.	Draft proposed & placed before the second member		JM
4.	Draft discussed/approved by Second Member.		JM
5.	Approved Draft comes to the Sr.PS/PS		Sr.PS
6.	Kept for pronouncement on		Sr.PS
7.	Date of uploading order		Sr.PS
8.	File sent to the Bench Clerk		Sr.PS
9.	Date on which file goes to the Head Clerk		
10.	Date on which file goes to the A.R.		
11.	Date of dispatch of Order.		

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