

आयकर अपीलीय अधिकरण “बी” न्यायपीठ पुणे में ।
IN THE INCOME TAX APPELLATE TRIBUNAL “B” BENCH, PUNE

BEFORE SHRI S.S.GODARA, JM
AND SHRI G.D. PADMAHSHALI, AM

आयकर अपील सं. / ITA No.625/PUN/2021
निर्धारण वर्ष / Assessment Year : 2014-15

M/s. Unicem Vibrocast Pipe Industries,
Gat No.100/1, Jaigaon Road,
At Post Brahamanwade,
Tal- Sinner,
Nashik – 422 103

PAN : AACFU3035B

.....अपीलार्थी / Appellant

बनाम / V/s.

ITO, Ward – 9(4), Pune

.....प्रत्यर्थी / Respondent

Assessee by : Shri Piyush Bafna
Revenue by : Shri Piyush Kumar Singh Yadav

सुनवाई की तारीख / Date of Hearing : 04.10.2022
घोषणा की तारीख / Date of Pronouncement : 17.10.2022

आदेश / ORDER

PER S. S. GODARA, JM :

1. This assessee's appeal for AY 2014-15 arises against the CIT(A)-8, Pune's order dated 20/12/2018 passed in case No. PN/CIT(A)-8/ITO Wd 9(4) /769/2017-18 involving proceedings u/s 143(3) of the Income Tax Act, 1961; in short "the Act".

Heard both the parties. Case file perused.

2. It emerges at the outset during the course of hearing that the CIT(A)'s lower appellate order has refused to condone 17 day's delay in assessee's lower appeal preferred against the Assessing Officer's section 143(3) assessment dated 29.12.2016. Learned DR Revenue hardly dispute that the assessee had attributed the reasons for the forgoing 17 days delay to its auditor's health problems with details.

3. Faced with this situation, we quote hon'ble apex court's landmark decision Collector Land Acquisition V/s. Mst. Katiji & Others (1987) 167 ITR 471 (SC) that all such technical aspects must make way for the cause of substantial justice and condone the impugned delay of 17 days in the lower appeal. The CIT(A) is directed to decide assessee's lower appeal as per law preferably within three effective opportunities.

Delay of 43 days in filing of instant appeal instituted on 22.11.21 stands condoned since falling in Covid-19 pandemic outbreak period.

4. This assessee's appeal is allowed for statistical purposes in above terms.

Order pronounced in the Open Court on this 17th day of October, 2022.

Sd/-

(G.D. PADMAHALI)

लेखा सदस्य/ **ACCOUNTANT MEMBER**

पुणे / Pune; दिनांक / Dated : 17th October, 2022.

Ashwini

Sd/-

(S.S. GODARA)

न्यायिक सदस्य/**JUDICIAL MEMBER**

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A)-8 Pune.
4. The Pr.CIT-5, Pune.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, “बी” बेंच,
पुणे / DR, ITAT, “B” Bench, Pune.
6. गार्ड फ़ाइल / Guard File. आदेशानुसार / BY ORDER,
// True Copy //

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

S.No.	Details	Date	Initials
1	Draft dictated on	04.10.2022	
2	Draft placed before author	13.10.2022	
3	Draft proposed & placed before the Second Member		
4	Draft discussed/approved by Second Member		
5	Approved Draft comes to the Sr. PS/PS		
6	Kept for pronouncement on		
7	Date of uploading of Order		
8	File sent to Bench Clerk		
9	Date on which the file goes to the Head Clerk		
10	Date on which file goes to the A.R.		
11	Date of Dispatch of order		