

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

**BEFORE: SHRI M.BALAGANESH, ACCOUNTANT MEMBER**

**ITA No.2287/Mum/2022  
(Assessment Year :2018-19)**

M/s. Dataminds Technology LLP A-203, Suchita Enclave Maharashtra Nagar Borivali (W) Mumbai – 400 092	Vs.	ITO 32(1)(1) Mumbai G-Block, BKC Bandra East Mumbai – 400 051
<b>PAN/GIR No.AAMFD2284K</b>		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

Assessee by	None
Revenue by	Shri Pratap Sharma
<b>Date of Hearing</b>	<b>27/10/2022</b>
<b>Date of Pronouncement</b>	<b>27/10/2022</b>

**आदेश / O R D E R**

**PER M. BALAGANESH (A.M.):**

This appeal in ITA No.2287/Mum/2022 for A.Y.2018-19 arises out of the order by the Id. Commissioner of Income Tax (Appeals) National Faceless Appeal Centre (NFAC) in appeal No.CIT(A)-44, Mumbai/10219/2019-20 dated 12/03/2022 (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 15/07/2019 by the Id. Dy. Commissioner of Income Tax, CPC (hereinafter referred to as Id. AO).

2. At the outset, the appeal is time barred by 124 days. The assessee had explained the reasons for the said delay vide condonation petition dated 01/09/2022. I am convinced with the said reason and condone the

delay in filing of appeal and admit the appeal of the assessee for adjudication.

3. The only issue to be decided in this appeal is as to whether the Id. CIT(A) was justified in confirming the disallowance of set off of brought forward losses of A.Yrs. 2010-11 to 2014-15 against the business income of A.Y.2018-19.

4. None appeared on behalf of the assessee. I have heard the Id. DR and perused the materials available on record. I find that assessee has sought to set off the brought forward business losses of A.Yrs. 2010-11 to 2014-15 amounting to Rs.37,506/- against the business income of Rs.54,697/- in A.Y.2018-19. I find from para 4.1 of the order of Id. CIT(A) (NFAC), the non-eligibility of set off of loss pertaining to A.Y.2009-10 alone has been discussed as it had lapsed in A.Y.2017-18. Absolutely no finding has been given by the Id. CIT(A) (NFAC) with regard to eligibility of set off of brought forward losses of A.Yrs. 2010-11 to 2014-15 against the current year business income. Hence, I deem it fit and appropriate to remand this issue to the file of the Id. CIT(A) to give proper finding with regard to this aspect in accordance with law. Accordingly, the ground raised by the assessee is allowed for statistical purposes.

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

Order pronounced in open Court on 27/10/2022

**Sd/-**  
**(M.BALAGANESH)**  
**ACCOUNTANT MEMBER**

Mumbai; Dated 27/10/2022

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,

(Sr. Private Secretary / Asstt. Registrar)  
**ITAT, Mumbai**