

IN THE INCOME TAX APPELLATE TRIBUNAL
PANAJI 'SMC' BENCH : PANAJI
(THROUGH VIRTUAL HEARING)
BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

ITA.No.82/PAN/2020

Assessment Year 2016-2017

Chinmaya Seva Trust, 87-B, 4 th Cross Bhagya Nagar, Belgaum – 590 006. Karnataka. PAN AABTC6516A	vs.	The DCIT (CPC), Post Bag No.2, Electronic City Post Office, Bangalore. Karnataka. PIN 560 500
(Appellant)		(Respondent)

For Assessee :	Shri Pramod Y. Vaidya
For Revenue :	Shri N. Shrikant

Date of Hearing :	22.11.2022
Date of Pronouncement :	25.11.2022

ORDER

This assessee's appeal for assessment year 2016-17, arises against the CIT(A), Panaji-1, Panaji's order dated 18.09.2020, in ITA-CIT(A),PNJ-1/10078/2019-20, in proceedings u/s. 143(1) of the Income Tax Act, 1961 (in short "the Act").

2. Heard both the parties. Case file perused.

3. It emerges at the outset that the CIT(A)'s lower appellate discussion has refused to condone the assessee's 771 days delay in filing of its first appeal before him. Learned DR vehemently contended that the assessee's condonation petition to this effect had not quoted justifiable reasons which made the CIT(A)'s to reject the same. Mr. Srikant could hardly rebut the clinching fact that the CIT(A)'s does not appear to have granted sufficient opportunity to the assessee to

explain the foregoing delay with proper reasoning in the lower appellate proceedings.

4. I deem it appropriate to quote Collector, Land Acquisition vs., MST Katiji & Others 167 ITR 471 (SC) that all such technical aspects must make way for the cause of substantial justice, at this stage, therefore, to restore the instant appeal back to the CIT(A) for his afresh appropriate adjudication on merits preferably within three opportunity of hearing. Ordered accordingly.

5. This assessee's appeal is allowed for statistical purposes.

Order pronounced in the open court on 25.11.2022.

Sd/-
[SATBEER SINGH GODARA]
JUDICIAL MEMBER

Pune, Dated 25th November, 2022

VBP/-

Copy to

1.	The appellant
2.	The respondent
3.	The Ld. CIT(A) concerned.
4.	The CIT concerned
5.	D.R. ITAT, Panaji 'SMC' Bench, Panaji
6.	Guard File.

//By Order//

Assistant Registrar, ITAT, Pune Benches,
Pune.