

**IN THE INCOME TAX APPELLATE TRIBUNAL
JODHPUR BENCH, JODHPUR**

**BEFORE SHRI B. R. BASKARAN, ACCOUNTANT MEMBER
AND
Dr. S. SEETHALAKSHMI, JUDICIAL MEMBER**

ITA No. 4 & 5/Jodh/2023
(ASSESSMENT YEAR- 2019-20)

Divisional Ajmer Technical Institute Association Kailash Chandra Agarwal Near Old Post Office, Merta City, Nagaur (Appellant)	Vs	The ITO Ward-1 Nagaur (Respondent)
PAN NO. AAefd 2462 P		

Assessee By	Shri Nand Bihari Agarwal
Revenue By	Ms. Nidhi Nair, JCIT-DR
Date of hearing	18/01/2023
Date of Pronouncement	18 /01/2023

ORDER

PER: B. R. BASKARAN, AM

Both these appeals filed by the assessee are directed against the orders passed by the Id. CIT(A), National Faceless Appeal Centre (for short ‘NFAC’), Delhi and both the appeals relate to the assessment year 2019-20.

2. We notice that both the appeals relate to the very same intimation dated 16.02-2021 passed u/s 143(1) of the Act issued for Ay 2019-20. We are unable

to understand as to why the assessee filed two different appeals before Ld CIT(A) and before us.

3. Be that as it may, we heard the parties and perused the record. We noticed that the ld. CIT(A) has dismissed both the appeals on the ground that there was delay in filing the appeals. However, we noticed that in the ITA No. 04/Jodh/2023, it stated that the order was passed in the hands of the assessee on 16-02-2021 and the appeal was instituted before the ld. CIT(A) on 23-11-2021. In the case of other appeal, it is stated that the order was passed on 16-02-2021 and the appeal was instituted before the ld. CIT(A) on 21-01-2022.

4. We noticed that all the dates mentioned above fall within the Covid period. The Hon'ble Supreme Court in the case of *Suo Motu Writ Petition © No.3 of 2020* and subsequent Miscellaneous Applications thereon, had passed orders from time to time extending the limitation period due to covid pandemic. We notice that all the dates mentioned hereinabove fall within the period extended by the Hon'ble Supreme Court from time to time. Hence it cannot be said that there was delay in filing these appeals.

5. Since we have noticed that there is no delay in filing both the appeals before the ld. CIT(A), we hold that ld CIT(A) was not justified in dismissing both the appeals in limine. Since the ld. CIT(A) has not adjudicated both the appeals on merits, therefore, we set aside the orders passed by the ld. CIT(A) in

both the appeals and restore all the issue to his file with the direction to adjudicate the grounds raised by the assessee on merits.

6. In the result, both the appeals filed by the assessee are allowed for statistical purposes.

Order pronounced in the open Court on 18 /01/2023

Sd/-
(Dr. S. SEETHALAKSHMI)
JUDICIAL MEMBER

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

Dated : 18 /01/2023

**Mishra*

Copy to:

1. The Appellant
2. The Respondent
3. The CIT
4. The CIT(A)
5. The DR
6. Guard File

Asstt. Registrar

Jodhpur Bench

