

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "H" NEW DELHI

BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER  
AND  
SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER

आ.अ.सं./I.T.A Nos.577 to 579/Del/2021

निर्धारणवर्ष/Assessment Years: 2008-09 to 2010-11

The Julana Primary Cooperative Agriculture & Rural Development Bank, Near Lajwana Chungi Karsol Road, JulanaMandi.	बनाम Vs.	JCIT, TDS Range, Karnal.
PAN No. RTKT01958F		
अपीलार्थी Appellant		प्रत्यर्थी/Respondent

निर्धारितीकीओरसे /Assessee by	None
राजस्वकीओरसे /Revenue by	Shri R.K. Jain, Sr. DR

सुनवाईकीतारीख/ Date of hearing:	09.02.2023
उद्घोषणाकीतारीख/Pronouncement on	09.02.2023

आदेश /O R D E R

PER C.N. PRASAD, J.M.

These three appeals are filed by the Assessee against common order of the Learned Commissioner of Income Tax (Appeals), Hisar dated 24.09.2020 for the assessment years 2008-09, 2009-10 and 2010-11 respectively. Assessee raised the following common grounds in all these appeals: -

1. "That the impugned order is bad both on facts and law.
2. That the learned appellate authority has wrongly & illegally held that the appeals are time barred by 2795 days ignoring the

*date of service (19.11.2019) and date of filing the appeal (07.12.2019) in form 35.*

*3. That the learned appellate authority wrongly and illegally attributed the delay in service of order as delay in filing appeal, (date of order 09.03.2012 & date of service 19.11.2019).*

*4. That the learned appellate authority wrongly and illegally passed ex-parte order ignoring the principle of natural justice assuming / presuming that notices issued are served on the appellant.*

*5. That the learned appellate authority wrongly and illegally confirmed the penalty u/s 272A(2)(k) ignoring the fact that the issue is covered in favour of appellant.*

*6. That the appellant craves permission to add, amend, elucidate any ground of appeal at the time of hearing.”*

2. In spite of issue of notice none appeared on behalf of assessee, nor any adjournment was sought. These appeals are disposed off on hearing the Ld. DR. On perusal of the record before us, it is noticed that these appeals were filed with delay of 180 days. As these appeals were filed during the period of pandemic and the Hon'ble Supreme Court in *suomoto* writ petition (civil no. 3/2020) dated 08.03.2021 extended the limitation period for filing appeals the delay in filing appeals by the assessee before the Tribunal is condoned.

3. These appeals of the assessee were dismissed *ex parte* order by the Ld. CIT(Appeals) on limitation. The ld. CIT(A) observed in his order that the appeals were time barred by 2795 days and, therefore, they are time barred. We also observed that the order was passed by the ld. Commissioner *ex parte* giving the assessee only two opportunities to represent its case. It is also the contention of the assessee in the

grounds of appeal that the Ld. CIT(Appeals) wrongly dismissed the appeals of the assessee as time barred ignoring the date of service of assessment order was 19.11.2019 and the date of filing the appeals before the Ld. CIT(Appeals) was 07.12.2019 as specified in Form 35. Therefore according to the assessee the appeals were filed in time and there is no delay in filing the appeals before the Ld. CIT(A). In the circumstances, in the interest of justice, we restore this appeal to the file of the Ld. CIT(Appeals) to dispose off the appeals on merits after providing adequate opportunity of being heard to the assessee.

4. In the result, appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open court on 09/02/2023

**Sd/-**  
**(PRADIP KUMAR KEDIA)**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**(C.N. PRASAD)**  
**JUDICIAL MEMBER**

Dated: 09/02/2023

*\*Kavita Arora, Sr. P.S.*

Copy of order sent to- Assessee/AO/Pr. CIT/ CIT (A)/ ITAT (DR)/Guard file of ITAT.

**By order**

**Assistant Registrar, ITAT: Delhi Benches-Delhi**