

IN THE INCOME TAX APPELLATE TRIBUNAL
RAJKOT BENCH, RAJKOT
(Conducted Through Virtual Court)

**Before: Smt. Annapurna Gupta, Accountant Member
And Shri T.R. Senthil Kumar, Judicial Member**

**ITA No. 294/Rjt/2022
Assessment Year 2017-18**

S.K. Industries, Vadal Road Dolatpara, Nil Junagadh-362001 Gujarart PAN: AAHFS8977M (Appellant)	Vs	The DCIT, (CPC), Bangalore (Respondent)
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**Assessee Represented: Shri R.D. Lalchandani, A.R.
Revenue Represented: Shri B.D. Gupta, Sr. D.R.**

Date of hearing : 14-03-2023
Date of pronouncement : 22-03-2023

आदेश/ORDER

PER : T.R. SENTHIL KUMAR, JUDICIAL MEMBER:-

This appeal is filed by the Assessee as against the ex-parte order dated 28.08.2021 passed by the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, (in short referred to as "NFAC"), arising out the intimation order passed under section 143(1) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') relating to the Assessment Year (A.Y) 2017-18.

2. Prima facie, there is a delay of 12 days in filing the appeal by the assessee before Ld. NFAC. As the assessee has not explained the delay, the delay was not condoned and the appeal was dismissed without going into the merits of the case.

3. Ld. Counsel Shri R.D. Lalchanani appearing for the assessee submitted before us, a small Paper Book wherein the Partner of the assessee firm who got admitted during Covid-19 period and ultimately died on 04.11.2020 and the written submission dated 03.02.2021 submitted before NFAC on merits of the case, which was not considered by Ld. NFAC, but dismissed the appeal on the point of condonation of delay. Thus the Ld. Counsel requested to set aside the matter back to the file of the Ld. NFAC by condoning the delay and direct to dispose of the appeal on merits.

3. Shri B.D. Gupta Ld. Sr. D.R. appearing for the Revenue has no serious objection in condoning the delay of 12 days in filing the above appeal and set aside the matter before Ld. NFAC for deciding the matter on merits.

4. Recording the above submission of both parties, we hereby condone the delay of 12 days in filing the appeal before NFAC and direct the NFAC to decide the matter on merits by affording proper opportunity to the assessee.

5. With this above observations, the appeal filed by the Assessee is hereby allowed for statistical purpose.

Order pronounced in the open court on 22-03-2023

Sd/-
(ANNAPURNA GUPTA)
ACCOUNTANT MEMBER True Copy
Ahmedabad : Dated 22/03/2023

Sd/-
(T.R. SENTHIL KUMAR)
JUDICIAL MEMBER

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

By order/आदेश से,

उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण,
राजकोट