

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "SMC", PUNE

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.533/PUN/2023
निर्धारण वर्ष / Assessment Year : 2017-18

Dilip Bhagwat Pimple, House No.544, Keshavnagar, Mhasobanagar, Mundhwa, Pune- 411036. PAN : AIFPP6866J	Vs.	ITO, Ward-14(1), Pune.
Appellant		Respondent

Assessee by : Shri Saurabh Patil
Revenue by : Shri Piyush Kumar Singh Yadav

Date of hearing : 24.05.2023
Date of pronouncement : 25.05.2023

आदेश / ORDER

PER INTURI RAMA RAO, AM:

This is an appeal filed by the assessee directed against the order of the National Faceless Appeal Centre, Delhi ['NFAC'] dated 29.03.2023 for the assessment year 2017-18.

2. Briefly, the facts of the case are that the appellant is an individual deriving income under the head "capital gains". The

Return of Income for the assessment year 2017-18 was filed on 30.03.2017 declaring total income of Rs.8,80,040/-. Against the said return of income, the assessment was completed by the Income Tax Officer, Ward-14(1), Pune ('the Assessing Officer') vide order dated 11.12.2019 passed u/s 144 of the Income Tax Act, 1961 ('the Act') at a total income of Rs.44,54,040/-. While doing so, the Assessing Officer made addition on account of indexed cost of acquisition of Rs.35,74,000/- while computing the income under the head "capital gains".

3. Being aggrieved, an appeal was filed before the NFAC, who vide impugned order dismissed the appeal *in limine* without condoning the delay of 398 days from the date of passing of the assessment order.

4. Being aggrieved, the appellant is in appeal before this Tribunal in the present appeal.

5. It is submitted before me that excluding the period of Covid-19, the delay in filing the appeal before the NFAC is only 30 days. It is further submitted that the delay had occurred because of the appellant was not aware of the service of notice through e-mail,

therefore, it is prayed that the delay be condoned and the matter be restored to the file of the NFAC for *de novo* consideration, for which the Id. Sr. DR has no serious objection. I order accordingly.

6. In the result, the appeal filed by the assessee stands partly allowed.

Order pronounced on this 25th day of May, 2023.

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 25th May, 2023.

Sujeet

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT concerned.
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "SMC" बेंच, पुणे / DR, ITAT, "SMC" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.