

।आयकर अपीलीय अधिकरण न्यायपीठ नागपुर में।
IN THE INCOME TAX APPELLATE TRIBUNAL,
NAGPUR BENCH : : NAGPUR

[VIRTUAL HEARING AT PUNE]

BEFORE SHRI S.S.GODARA, JUDICIAL MEMBER
AND
DR. DIPAK P. RIPOTE, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.390/NAG/2022

निर्धारण वर्ष / Assessment Year : 2012-13

Bank of India, Itwari Branch, Nagpur Zonal Office, 3 rd Floor, CSD Dept., Kingways, Nagpur – 440001. PAN: AAACB 0472 C	V s	The DC/AC, Circle- 5(1), Nagpur.
Appellant / Assessee		Respondent / Revenue

Assessee by	Shri Pratik Sardani – CA
Revenue by	Dr. Kaumudi Patil- CIT-DR
Date of hearing	21/09/2023
Date of pronouncement	06/10/2023

आदेश/ ORDER

PER DR. DIPAK P. RIPOTE, AM:

This is an appeal filed by the assessee against the order of ld.CIT(A)[NFAC], Pune under section 250 of the Income Tax Act, 1961 dated 19.10.2022 emanating from the assessment order under section 201(1) of the Income Tax Act, 1961 dated 27.03.2019 for the A.Y.2012-13.

2. The Id.Authorised Representative(ld.AR) for the Assessee submitted that assessee's appeal was dismissed by the Id.CIT(A) on account of delay, without condoning delay. The Id.AR submitted that the order under section 201 was passed on 27.03.2019. The Id.AR submitted that it is a Public Sector Bank and due to internal mechanisms, there has been delay in filing appeal. The Id.AR submitted that a lenient view may be taken and case may kindly be set-aside.

3. The Id.Departmental Representative(ld.DR) for the Revenue relied on the orders of the Lower Authorities.

4. It is observed that Id.CIT(A) dismissed assessee's appeal on the ground of delay. We find that there was reasonable cause for delay. Therefore, we direct the Id.CIT(A) to condone the delay. Accordingly, order of the Id.CIT(A) is set-aside to Id.CIT(A) for denovo adjudication after giving opportunity. The assessee shall provide all the necessary document required by the Id.CIT(A). Accordingly, grounds of appeal raised by the assessee are allowed for statistical purpose.

5. In the result, appeal of the assessee is allowed for statistical purpose.

Order pronounced in the open Court on 6th October, 2023.

Sd/-
(S.S.GODARA)
JUDICIAL MEMBER

Sd/-
(DR. DIPAK P. RIPOTE)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 6th October, 2023/ SGR*

आदेशकीप्रतिलिपि अग्रेषित /Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A), concerned.
4. The Pr. CIT, concerned.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, नागपुर बेंच,
नागपुर/ DR, ITAT, Bench, Nagpur.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// TRUE COPY //

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