

**IN THE INCOME TAX APPELLATE TRIBUNAL
“SMC” BENCH, AHMEDABAD**

**BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER &
Ms. MADHUMITA ROY, JUDICIAL MEMBER**

आयकर अपील सं./I.T.A. No. 935/Ahd/2023
(निर्धारण वर्ष / Assessment Year : 2015-16)

Uday Autolink Private Limited F-14, Galaxy Complex, Opp. Galaxy Cinema, Naroda, Ahmedabad	बनाम/ Vs.	DCIT Circle-4(1)(1), Ahmedabad
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AABCU3260E		
(Appellant)	..	(Respondent)

अपीलार्थी ओर से /Appellant by :	Shri Parin S Shah, A.R.
प्रत्यर्थी की ओर से/Respondent by :	Shri Sushil Kumr Katiar, Sr. DR

Date of Hearing	31/01/2024
Date of Pronouncement	31/01/2024

ORDER

PER Ms. MADHUMITA ROY - JM:

The instant appeal filed at the instance of the assessee is directed against the order dated 29.09.2023 passed by the National Faceless Appeal Centre (NFAC), Delhi under Section 250 of the Act for Assessment Year 2015-16.

2. The Ld. CIT(A) has rejected the appeal filed by the assessee since the appeal was barred by limitation for 25 days. Before us, the application for condonation of delay was also filed which was also filed before the Ld. CIT(A). Upon perusal of the same, we

find that sufficient cause has been explained in preferring appeal before the Ld. CIT(A) late. We also find that the delay has not been condoned and the appeal was, thus, stood rejected only on that ground and not on merit. As we are satisfied with explanation rendered by the assessee in support of condonation of delay in preferring the appeal before the Ld. CIT(A), we quash the order passed by the Ld. CIT(A) and set aside the issue to the file of the Ld. CIT(A) for deciding the same afresh taking into consideration the evidence to be adduced by the assessee before him at the time of hearing of the matter. Ld. CIT(A) is also directed to give further opportunity of being heard to the assessee and to pass a reasoned order strictly in accordance with law.

3. In the result, the appeal preferred by the assessee is allowed for statistical purposes.

This Order pronounced on 31/01/2024

Sd/-
(WASEEM AHMED)
ACCOUNTANT MEMBER
Ahmedabad; Dated 31/01/2024
S. K. SINHA

Sd/-
(MADHUMITA ROY)
JUDICIAL MEMBER

True Copy

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त(अपील) / The CIT(A)-
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Ahmedabad
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Ahmedabad