

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

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

I.T.A.No.1438/PUN./2023
Assessment Year 2016-2017

Shri Vikas Dattu Deokar, S.No.26 Lonkar Nagar Mundhwa Manjri BK Road, Near PMC School, Mundhwa – 411 036 PAN AISPD7124N Maharashtra.	vs.	The Income Tax Officer, Ward – 14 (1), Income Tax Department, Aayakar Sadan, Bodhi Towers, 548/2B, Salisbury Park, Gultekdi, Pune – 411 037. Maharashtra
(Appellant)		(Respondent)

For Assessee :	Smt. Deepa Khare
For Revenue :	Shri Sourabh Nayak, JCIT

Date of Hearing :	01.02.2024
Date of Pronouncement :	02.02.2024

ORDER

PER SATBEER SINGH GODARA, J.M. :

This assessee's appeal I.T.A.No.1438/PUN./2023, for assessment year 2016-2017, arise against the National Faceless Appeal Centre's [in short "NFAC"] Din & Order no. ITBA/NFAC/S/250/2023-24/1058308346(1), dated 29.11.2023, in proceedings u/sec.147 r.w.s. 144 of the Income Tax Act, 1961 (in short "the Act").

Heard both the parties. Case file perused.

2. We notice during the course of hearing that there is hardly any need for us to delve deeper in the relevant factual

matrix once it has come on record that the learned NFAC has refused to condone 17 days delay in filing of the lower appeal. It has nowhere dealt with merits involved therein in otherwords. Learned DR vehemently argued that assessee has to offer sufficient explanation by way of reasonable cause in light of hon'ble apex court's landmark decision in University of Delhi vs. Union of India [Civil Appeal No. 9488 & 9489 of 2019, dated 17-12-2019]. And that quantum of such a delay is immaterial as it has to be guided by the corresponding reasonable explanation.

3. We have given our thoughtful consideration to Revenue's foregoing vehement stand and find no merit therein. This is for the precise reason that assessee had duly filed his written submissions wherein the impugned delay had been sufficiently explained before the learned NFAC. Their lordships landmark decision in Collector, Land Acquisition vs. MST Katiji [1987] 167 ITR 471 (SC) has settled the law long back that all such technical aspects must make way for the cause of substantial justice. Faced with the situation, we condone the assessee's 17 days delay in issue and restore the instant appeal back to learned NFAC for it's afresh appropriate adjudication on merits as per law. Ordered accordingly.

4. This assessee's appeal is allowed for statistical purposes in above terms.

Order pronounced in the open Court on 02.02.2024.

Sd/-
[DR. DIPAK P. RIPOTE]
ACCOUNTANT MEMBER

Sd/-
[SATBEER SINGH GODARA]
JUDICIAL MEMBER

Pune, Dated 02nd February, 2024

VBP/-

Copy to

1.	The applicant
2.	The respondent
3.	The NFAC, Delhi.
4.	The Pr. CIT, Pune concerned
5.	D.R. ITAT, "SMC" Bench, Pune.
6.	Guard File.

//By Order//

//True Copy //

Assistant Registrar, ITAT, Pune Benches,
Pune.