

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

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

आयकर अपील सं./I.T.A. No. 645/Ahd/2023  
(निर्धारण वर्ष / Assessment Year : 2013-14)

<b>Vikrambhai Ambalal Patel HUF</b> Shivam Vasant Chowk, Dharmaj, Petlad Dist Anand, Anand, Gujarat 388430	<b>बनाम/ Vs.</b>	<b>The DCIT</b> circle 1(3), Vadodara <b>NOW</b> The DCIT Circle 1(1)(1), Baroda
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AACHP3204K		
(Appellant)	..	(Respondent)

अपीलार्थी ओर से /Appellant by :	Shri Biren Shah, AR
प्रत्यर्थी की ओर से /Respondent by :	Shri Ashok Kumar Suthar, Sr. DR

<b>Date of Hearing</b>	01/02/2024
<b>Date of Pronouncement</b>	06/02/2024

**ORDER**

**PER Ms. MADHUMITA ROY - JM:**

The instant appeal filed at the instance of the assessee is directed against the order dated 28.06.2023 passed by the National Faceless Appeal Centre (NFAC), Delhi, arising out of the order

dated 30.03.2016 passed by the Assessing Officer, under Section 143(3) of the Act for Assessment Year 2013-14.

2. We have heard the rival submissions made by the respective parties and we have also perused the relevant materials available on record.

3. The appellant has challenged the order of rejection passed by the Ld. CIT(A) on the ground of delayed filing of the appeal though the appeal was filed within time limit provided by CBDT Circular 20 of 2016 dated 26<sup>th</sup> May, 2016 as the case made out by the appellant. In fact, the said appeal was filed on 09.06.2016 before the concerned CIT(A) and the same was never decided against the appellant of being filed late. Once the appeal was transferred to NFAC as per Scheme, the appeal was dismissed on the ground of barred by limitation wrongly as also the contention made by the Ld. AR before us, which was not been able to be controverted by the Ld. DR.

4. In view of this particular fact that as the appeal was filed on 09.06.2016, within the time prescribed by CBDT Circular No.20 of 2016 dated 26<sup>th</sup> May, 2016 extending the time limit for filing of appeal upto 15.06.2016, we do not find any merit in rejecting the appeal filed by the appellant before the Ld. CIT(A) on the ground of delay. Thus, we quash the order impugned and set aside the issue to the file of the Ld. CIT(A) for considering the issue afresh

on merit and to pass a reasoned order upon granting an opportunity of being heard to the assessee and considering the evidence on record or any other evidence which the assessee may choose to file at the time of hearing of the matter. The Ld. CIT(A) is directed to pass order strictly in accordance with law.

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

**This Order pronounced on 06/02/2024**

Sd/-

(WASEEM AHMED)

**ACCOUNTANT MEMBER**

Ahmedabad; Dated 06/02/2024

S. K. SINHA

*True Copy*

Sd/-

(MADHUMITA ROY)

**JUDICIAL MEMBER**

**आदेश की प्रतिलिपि अग्रेषित/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