

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

**BEFORE SHRI RAMIT KOCHAR, ACCOUNTANT MEMBER &
Ms. MADHUMITA ROY, JUDICIAL MEMBER**

आयकर अपील सं./I.T.A. No. 686/Ahd/2023
(निर्धारण वर्ष / Assessment Year : 2013-14)

Gujarat Safety Council 4 th Floor, Midway Height, Kirti Mandir, Kalaghoda, Station Road, Vadodara 390001	बनाम/ Vs.	Income Tax Officer, Ward-Exemption, Vadodara
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AAATG0943L		
(Appellant)	..	(Respondent)

अपीलार्थी ओर से /Appellant by :	Shri Parin S Shah, AR
प्रत्यर्थी की ओर से /Respondent by :	Shri Sudhendu Das, CIT. DR

Date of Hearing	25/01/2024
Date of Pronouncement	25 /01/2024 (Signed by the Jm on 20/03/2024

ORDER

PER Ms. MADHUMITA ROY - JM:

The instant appeal filed at the instance of the assessee is directed against the order dated 17.08.2023 passed by the National Faceless Appeal Centre (NFAC), Delhi, arising out of the order dated 30.12.2015 passed by the ITO, Exemptions Ward, Vadodara, under Section 143(3) of the Act for Assessment Year 2013-14. The Ld. CIT(A) dismissed the appeal as the

appeal was found to be barred by limitation and no application for condonation of said delay has been filed by the appellant therein.

2. At the time of hearing of the instant appeal, the Ld. Counsel appearing for the appellant submitted before us that the appeal was filed on 01.03.2016 i.e. within 30 days from the date of receipt of the order dated 06.02.2016 passed by the Ld. AO and, therefore, dismissing the said appeal under Section 249(3) of the Act is not sustainable. Moreso, when the e-filing was made on 10.06.2016, within the prescribed time limit framed by the CBDT Circular through e-filing by 15.06.2016 in view of the switch over period, the appeal cannot be said to have been filed late. In fact, there is no delay for which the appeal has wrongly been dismissed. Such contention made by the Ld. AR has not been able to be controverted by the Ld. DR, particularly, keeping in view of the switch over period from physical mode of filing of appeal to e-filing and CBDT Circular as mentioned hereinabove. Thus, the order impugned dismissing the appeal on the ground of delay seems to be not maintainable and thus, quashed. However, in the interest of justice, we set aside the issue to the file of the Ld. CIT(A) once again to decide the same afresh by passing a reasoned order upon considering the evidence on records or any other evidence which the assessee may choose to file at the time of hearing of the matter. We

direct the Ld. CIT(A) to pass order strictly in accordance with law.

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

6. The order was pronounced in Open Court on 25.01.2024 at Ahmedabad on the conclusion of the hearing in the presence of both the parties and reduced to writing and signed by Id. Accountant Member on 12.03.2024 at Allahabad, U.P and by Id. Judicial Member on 20.03.2024 at Ahmedabad, Gujarat.

Sd/-
(RAMIT KOCHAR)
ACCOUNTANT MEMBER
Ahmedabad; Dated 20/03/2024
S. K. SINHA

Sd/-
(MADHUMITA ROY)
JUDICIAL MEMBER

True Copy

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