

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ
**IN THE INCOME TAX APPELLATE TRIBUNAL,
" SMC" BENCH, AHMEDABAD**

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

आयकर अपील सं./ITA No. 822/AHD/2023

निर्धारण वर्ष/Asstt. Year: 2020-2021

Malpur Taluka Primary Teachers Sahkari Sakh and Grahak Sahkari Mandali, Malpur, Dist. Arvalli, Malpur-383345. PAN: AACAT9023F	Vs.	A.C.I.T, Himatnagar Circle, Himatnagar.
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(Applicant)		(Respondent)
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Assessee by :	Shri S.N Divatia, with Shri Samir Vora, ARs
Revenue by :	Shri Purushottam Kumar, Sr. D.R

सुनवाई की तारीख/**Date of Hearing** : **14/03/2024**

घोषणा की तारीख /**Date of Pronouncement**: **03/04/2024**

आदेश/ORDER

PER WASEEM AHMED ACCOUNTANT MEMBER:

The captioned appeal has been filed at the instance of the Assessee against the order of the National Faceless Appeal Centre (NFAC), Delhi (in short "Ld.CIT(A)") arising in the matter of assessment order passed under s.144B r.w.s 143(3) of the Income Tax Act 1961 (here-in-after referred to as "the Act") relevant to the Assessment Year 2020-21.

2. The learned AR before us at the outset submitted that there was a delay in filing the appeal before the learned CIT-A for 99 days. As per the Id. CIT-A, the assessee failed to give any reasonable justification for such delay in filing the appeal. Therefore, the Id. CIT-A has dismissed the appeal of the assessee on account of the delay in filing the appeal.

3. The learned AR before us filed an affidavit of the assessee explaining the reasons for the delay in filing the appeal. It was explained that the email ID of the staff working in the office of the tax consultant was furnished in the income tax portal who left the office of the tax consultant and therefore the assessee failed to justify the delay occurred in filing the appeal before the learned CIT-A. The Id. AR thus prayed before us to restore the issue to the file of the Id. CIT-A for fresh consideration about the reasons attributed in filing the appeal before him (the Id. CIT-A) and further direct him to decide the issue on merit after condoning such delay.

4. On the other hand, the Id. DR after considering the reason for the delay in filing the appeal and the length of the delay, did not oppose on condoning of delay. As such the Id. DR left the issue at the discretion of the Bench.

5. Heard the rival contentions of both the parties and perused the materials available on record. Considering the prayer made by the Id. AR for the assessee and the concession extended by the learned DR appearing on behalf of the revenue, we are inclined to restore the appeal to the file of the learned CIT-A, in the interest of justice and fair play, for fresh adjudication as per the provisions of law with the liberty to the assessee raise its contention along with the necessary documents before the learned CIT-A. Hence, the ground of appeal of the assessee is allowed for the statistical purposes.

6. In the result, the appeal filed by the assessee is allowed for the statistical purposes.

Order pronounced in the Court on 03/04/2024 at Ahmedabad.

**Sd/-
(MADHUMITA ROY)
JUDICIAL MEMBER**

**Sd/-
(WASEEM AHMED)
ACCOUNTANT MEMBER**

(True Copy)

Ahmedabad; Dated 03/04/2024
Manish