

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“A” BENCH: BANGALORE**

**BEFORE SHRI CHANDRA POOJARI, ACCOUNTANT MEMBER  
AND  
SMT. BEENA PILLAI, JUDICIAL MEMBER**

ITA No.402/Bang/2024
Assessment Year: 2016-17

Mahaveerchand #36, V.S. Lane Chickpet Bangalore 560 002  <b>PAN NO : ACWPM1055B</b>	<b>Vs.</b>	ITO Ward-5(2)(1) Bangalore
<b>APPELLANT</b>		<b>RESPONDENT</b>

<b>Appellant by</b>	:	Shri Sudheendra B.R., A.R.
<b>Respondent by</b>	:	Shri Narendra Kumar Naik, D.R.

<b>Date of Hearing</b>	:	30.04.2024
<b>Date of Pronouncement</b>	:	30.04.2024

**O R D E R**

**PER BEENA PILLAI, JUDICIAL MEMBER:**

The present appeal arises out of order passed by NFAC Delhi dated 28.2.2024 for assessment year 2016-17.

2. The ld. A.R. submitted that before the ld. CIT(A), there was a delay in filing the appeal of about 234 days. The ld. CIT(A) dismissed the appeal of assessee without condoning the delay by holding that no reasonable cause was made out.

3. Before this Tribunal, the assessee has filed an affidavit stating that all the notices issued to the assessee were sent to e-mail address [mmrmutha@gmail.com](mailto:mmrmutha@gmail.com). Even the assessment order was issued to this e-mail only. It is submitted that this e-mail was dormant mail address and assessee was not well versed with the technology because of which assessee rarely check the mail in box.

4. The ld. A.R. submitted that the assessee became aware of the assessment order having passed u/s 147 r.w.s. 144 r.w.s. 144B of

the Income Tax Act, 1961 (in short "The Act") only when the assessee received a physical copy of the penalty order passed u/s 271(1)(c) of the Act. It is submitted that the assessee immediately approached the various representatives who advised assessee to file appeal before the Id. CIT(A), thereby causing a delay of 234 days. The Id. A.R. submitted that for the above reasons, assessee could not file the appeal within the period of limitation before the first appellate authority.

5. We have perused the submissions advanced in respect of the condonation of delay.

5.1 We note that assessee is a senior citizen and the e-mail ID provided by the assessee on the income tax portal is [cmorebangalore@gmail.com](mailto:cmorebangalore@gmail.com). As the e-mails went on a dormant mail ID as mentioned in the affidavit filed by the assessee before this Tribunal today, assessee was unaware of the proceedings and the assessment orders having passed for the year under consideration. In our opinion, there is a bonafide reason for the delay having caused in filing the appeal before the first appellate authority. In this regard, we rely on the judgement of Hon'ble Supreme Court in the case of Collector, Land Acquisition v. Mst. Katiji and Ors. (167 ITR 471) and we are inclined to condone the delay caused in filing the appeal before the first appellate authority. No purpose will be served by remanding the appeal to the Id. CIT(A)/NFAC as the assessment order passed is also ex-parte. In the interest of justice, we remand the appeal back to the file of Id. AO for de-novo assessment. Assessee is directed to furnish all relevant evidences in respect of the claims and the Id. AO is directed to consider the same in accordance with law and pass a detailed order on merits. Accordingly, the grounds raised by assessee stands partly allowed for statistical purposes.

6. In the result, appeal of the assessee is partly allowed for statistical purposes.

Order pronounced in the open court on 30<sup>th</sup> Apr, 2024

**Sd/-**  
**(Chandra Poojari)**  
**Accountant Member**

**Sd/-**  
**(Beena Pillai)**  
**Accountant Member**

Bangalore,  
Dated 30<sup>th</sup> Apr, 2024.  
VG/SPS

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The DR, ITAT, Bangalore.
5. Guard file

By order

**Asst. Registrar,**  
**ITAT, Bangalore.**