

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "A", PUNE

BEFORE SHRI S.S.GODARA, JUDICIAL MEMBER
AND
SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA Nos.1208, 1209 & 1215/PUN/2023
निर्धारण वर्ष : Assessment Years : 2016-17, 2018-19 & 2017-18

Manik Vilas Chavan, Chavan Mala, Jaibhavani Road, Nashik Road, Nashik-422101 Maharashtra PAN : AIXPC4267C	Vs.	ITO, Ward-2(1), Nashik
Appellant		Respondent

Assessee by : Shri Abhilasha Sanjay Pawar
Revenue by : Shri Ramnath P. Murkunde
Date of hearing : 06.05.2024
Date of pronouncement : 06.05.2024

आदेश / ORDER

PER INTURI RAMA RAO, AM:

These are the appeals filed by the assessee against the separate orders of the National Faceless Appeal Centre, Delhi ['NFAC'] commonly dated 27.09.2023 for the assessment years 2016-17, 2018-19 and 2017-18 respectively.

2. Since the identical facts and common issues are involved in the above captioned appeals, we proceed to dispose of the same by this common order.

3. Brief facts of the case for the A.Y. 2016-17 are that the appellant is an individual deriving income under the head "Salaries". The original Return of Income for the A.Y. 2016-17 was filed on 08.06.2016 disclosing total income of Rs.10,59,190/- and the same was revised on 09.09.2017 disclosing total income of Rs.6,38,260/- after claiming deductions under Chapter VI-A at Rs.3,19,200/-, claimed refund of Rs.93,950/-. The survey operations u/s.133A were conducted in the office premises of one Mr. Kishor Patil on 02.05.2019, during the course of which it was found that he was involved in filing bogus e-returns of the salaried employees of various companies, PSUs etc. Based on the statement of said Mr. Shri Kishor Patil admitting the filing of e-returns claiming bogus deductions under Chapter-VI-A, notices u/s.148 as well as notice u/s.142(1) were issued to the appellant. The appellant neither responded to notice u/s.148 nor to notice u/s.142(1). In the absence of any participation by the appellant and submitting the details of deductions along with supporting documents, the assessment was completed by the AO u/s.144 r.w.s.147 on 03.09.2021 making addition of Rs.7,40,140/- by disallowing the deductions under Chapter VI-A.

4. Being aggrieved by the above assessment order, an appeal was filed before the CIT(A)/NFAC who vide impugned order dismissed the appeal of the appellant *in limine* for non-prosecution, without condoning the delay in presenting the appeal before the CIT(A)/NFAC.

5. Being aggrieved, the appellant is in appeal before the Tribunal in the present appeal.

6. The Id. AR submits that there was delay of about 243 days in preferring the appeal before the CIT(A)/NFAC. Delay in filing the appeal was only on account of outbreak of covid-19 pandemic all over the world. Similarly, the delay in filing the appeals before the CIT(A)/NFAC for the A.Yrs. 2017-18 and 2018-17 as well are also on account of covid-19. Therefore, in the interest of justice, it is prayed that the matters be remanded to the file of CIT(A)/NFAC.

7. The Id. DR on the other hand had no objection for remand of the matter.

8. Heard the rival submissions and perused the relevant material on record. At the outset, we find the delay of 243 days in question pertains to the period from 03.10.2021 to 02.06.2022. The proceedings by NFAC were initiated during the Covid-19 Pandemic period. From the perusal of the submissions of the appellant for condonation of delay, it can be safely assumed that the appellant was prevented from causing the appearance before the CIT/NFAC on account of difficulties faced by the appellant on account of Covid-19 Pandemic, in view of the decision of the Hon'ble Supreme Court in the case of Cognizance for Extension of Limitation, In re (2022) 441 ITR 722 (SC) dated 10.01.2022, wherein, the limitation prescribed by various statutes was *suo motu* extended on

account of difficulties faced by the citizens of the country on account of Pandemic Covid-19, we are of the considered opinion that the CIT(A)/NFAC ought to have condoned the delay. In the above circumstances, we direct the CIT(A)/NFAC to condone the delay and adjudicate the issue afresh in accordance with law after affording reasonable opportunity of being heard to the appellant.

9. Since the facts and issues involved in the above captioned appeals are identical, therefore, our decision in ITA No.1208/PUN/2023 for A.Y. 2016-17 shall apply *mutatis mutandis* to the appeals of the assessee in ITA Nos.1209 & 1215/PUN/2023 for A.Yrs. 2018-19 and 2017-18 respectively.

10. To sum up, all the above captioned appeals of the assessee stands partly allowed.

Order pronounced on this 06th day of May, 2024.

Sd/-
(S.S. GODARA)
JUDICIAL MEMBER

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 06th May, 2024

Satish

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr.CIT concerned
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "A" बेंच,
पुणे / DR, ITAT, A" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune