

**IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH "E", MUMBAI**

**BEFORE SHRI B.R. BASKARAN, ACCOUNTANT MEMBER AND
MS.KAVITHA RAJAGOPAL, JUDICIAL MEMBER**

ITA NO.4488/MUM/2023
ASSESSMENT YEAR :2021-22.

Harish S. Dasani,
J-801, Greenwood CHS, Andheri
Kurla Road, Andheri(E),
Mumbai – 400 093
PAN: AAYPD-0032-F

---- Appellant

Vs.
TDS, CPC,
Aaykar Bhavan, Sector -3,
Vaishali Ghaziabad (U.P) 201010

--- Respondent

Appellant by : None
Respondent by : Shri P.D.Chougule, Sr.DR
Date of Hearing : 06/05/2024
Date of Pronouncement : 06/05/2024

ORDER

PER B.R. BASKARAN, ACCOUNTANT MEMBER :

The assessee has filed this appeal challenging the order dated 04/10/2023 passed by CIT(A), NFAC, Delhi and it relates to the Assessment Year 2021-22. The assessee is aggrieved by the decision of CIT(A) in dismissing the appeal of assessee in-limine for the reason that the said appeal was filed manually.

2. None appeared on behalf of the assessee. We heard ld. Departmental Representative and perused the record. We notice that the assessee was constrained to file appeal manually with a delay of 21 days and the said delay has been condoned by Ld CIT(A). On a perusal of the reasons for the delay in filing of appeal narrated by Ld CIT(A), we notice that the assessee has stated that he tried several

times to file the appeal in electronic mode, but could not file due to technical problem. Hence, he filed the appeal manually by forwarding the documents by Registered Post, which resulted in a delay of 21 days. We notice that the CIT(A) has condoned the delay accepting the aforesaid explanation of the assessee.

3. However, the Ld CIT(A) dismissed the appeal of the assessee for the reason that the same has been filed manually. From the explanations given by the assessee for the delay in filing appeal, it can be noticed that the assessee has stated that he had tried to file appeal in electronic mode several times, but could not file the same due to technical problem. Accordingly he was constrained to file the appeal manually. It shows that the filing of appeal manually was not intentional.

4. Under the set of facts, in the interests of natural justice, we are of the view that the assessee may be provided with one more opportunity to present the appeal before the CIT(A) in electronic mode. Accordingly, we direct the assessee to file the appeal in electronic mode within 30 days from the date of receipt of this order. Since the delay in filing appeal in electronic mode was due to the reasons beyond the control of the assessee and since we have directed the assessee to file the appeal again before Ld CIT(A) in electronic mode, we are of the view that the delay stands explained. We direct the assessee to file a petition before Ld CIT(A) requesting him to condone the delay duly narrating the events. We also direct the CIT(A) to accept the appeal so filed electronically condoning the technical delay in filing the same.

5. In the result, the appeal filed by the assessee is treated as allowed for statistical purposes.

Order pronounced in the open court on 06th May , 2024.

Sd/-

(KAVITHA RAJAGOPAL)
JUDICIAL MEMBER
Mumbai, Date : 06th May, 2024

Sd/-

(B.R. BASKARAN)
ACCOUNTANT MEMBER

Vm

Copy to :

- 1) The Applicant
- 2) The Respondent
- 3) The PCIT/CIT concerned
- 4) The D.R, "E" Bench, Mumbai
- 5) Guard file

By Order

Dy./Asstt. Registrar
I.T.A.T, Mumbai