

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

BEFORE SHRI NARENDRA KUMAR BILLAIYA, HON'BLE ACCOUNTANT MEMBER

AND

SHRI SANDEEP SINGH KARHAIL, HON'BLE JUDICIAL MEMBER

**ITA NOS. 96, 97 & 98/MUM/2024
(A.Ys: 2014-15, 2013-14 & 2012-13)**

Mr. Appasaheb Shankarrao Hegde Row House 7, Sanidhya Enclave vishal Nagar Pimple Nilakh, Pune Maharashtra – 411027 PAN: ABRPH6050K	v.	Income Tax Officer –Ward – 23(1)(1) Piramal chamber, Mumbai - 400012
(Appellant)		(Respondent)

Assessee Represented by	:	Shri Hari Krishan & Shri Santosh Pethe
Department Represented by	:	Shri Mirza Azhar Beig
Date of conclusion of Hearing	:	22.05.2024
Date of Pronouncement	:	22.05.2024

ORDER

PER NARENDRA KUMAR BILLAIYA (AM)

1. ITA Nos. 96, 97 and 98/MUM/2024 are three separate appeals by the assessee preferred against three separate orders of Addl. CIT(A)-9,

Delhi [hereinafter in short "Ld. CIT(A)"] dated 29.11.2023, 28.11.2023 & 28.11.2023 pertaining to A.Ys. 2014-15, 2013-14 & 2012-13 respectively.

2. Since common issues are involved in the captioned appeals, they were heard together and are disposed off by this common order for the sake of convenience and brevity.

3. The common grievance in all the appeals is that the Ld. CIT(A) erred in not condoning the delay and further, erred in not giving proper opportunity to explain the case and dismissed the appeal without going into the merits of the case.

4. A perusal of the order of the Ld. CIT(A) show that, according to the Ld. CIT(A) the appeal was filed with a delay of nine (9) years for which the assessee did not file any explanation / evidences for such inordinate delay. The Ld. CIT(A) formed a belief that the assessee does not have any bonafide reason for such inordinate delay and dismissed the appeals.

5. It has been brought to our notice that the assessee received the Notice of Demand / Intimation on 04.03.2023 and immediately filed the appeal. Therefore, the allegation that the appeal has been filed by inordinate delay is without any basis.

6. We have given a thoughtful consideration to the contention of the counsel. In our considered opinion the entire quarrel revolves around whether the assessee has received the Intimation / Notice of Demand on 04.03.2023 and if so, then the appeal should have been decided by the Ld. CIT(A) on merits of the case. However, at the same time, if the revenue is able to show that the intimation was sent to the assessee in the year 2014 itself then the assessee has to bring strong evidences to show that there was no malafide intention in the inordinate delay.

7. Therefore, in the interest of justice and fair play, we deem it fit to restore the captioned appeals to the file of the Ld. CIT(A). The Ld.CIT(A) is directed to verify whether the intimation was sent in March, 2014 or March, 2023. If the revenue is not able to show that the intimation was sent in March 2014 then the Ld. CIT(A) is directed to decide the appeal on merits of the case. Otherwise, the assessee has to bring strong evidences on record to prove his bonafide and convince the

Ld. CIT(A) that the inordinate delay was not with any malafide intention to the satisfaction of the Ld. CIT(A) and the Ld. CIT(A) is directed to decide the issue afresh, after affording a reasonable and adequate opportunity of being heard to the assessee.

8. In the result, the captioned appeals are allowed for statistical purpose.

Order pronounced in the open court on 22nd May, 2024.

**Sd/-
(SANDEEP SINGH KARHAIL)
JUDICIAL MEMBER**

Mumbai / Dated 22.05.2024
Giridhar, Sr.PS

**Sd/-
(NARENDRA KUMAR BILLAIYA)
ACCOUNTANT MEMBER**

Copy of the Order forwarded to:

1. The Appellant
2. The Respondent.
3. CIT
4. DR, ITAT, Mumbai
5. Guard file.

//True Copy//

BY ORDER

(Asstt. Registrar)
ITAT, Mum