



**IN THE INCOME TAX APPELLATE TRIBUNAL,
CUTTACK BENCH, CUTTACK**

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND
MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA No.346/CTK/2023
Assessment Year : 2014-15

Rexon Strips Limited, Kumakela Lathikata, near Champajharan Railway Station, Rourkela	Vs.	ITO, Ward-5, Rourkela.
PAN/GIR No.AABCR 4854 P		
(Appellant)	..	(Respondent)

Assessee by : Shri Mohit Sheth, Adv
Revenue by : Shri Charan Dass, Sr. DR

Date of Hearing : 10/06/2024
Date of Pronouncement : 10/06/2024

ORDER

Per Bench

This is an appeal filed by the assessee against the order of the Id CIT(A), NFAC, Delhi dated 15.2.2023 in Appeal No. CIT(A), Sambalpur/10395/2016-17 for the assessment year 2014-15.

2. Shri Mohit Sheth, Id AR appeared for the assessee and Shri Charan Dass, Id Sr. DR appeared for the revenue.

3. It was submitted by Id AR that the Id CIT(A) has dismissed the appeal of the assessee on account of delay of 7 days in filing the appeal. It

was the submission that the delay in filing of the appeal before the Id CIT(A) was on account of non-availability of the auditor. It was the submission that on account of the fault of the auditor, the assessee should not be penalized.

4. In reply, Id Sr DR submitted that there is delay in filing of appeal before the Tribunal also.

5. We have considered the rival submissions. A perusal of the facts of the present case clearly shows that the appeal has been filed before the Tribunal on 14.4.2023 at 6.20 PM. Consequently, the appeal filed before the Tribunal is within the time. In regard to delay of 7 days in filing of appeal before the Id CIT(A), we find that the assessee has provided sufficient reasons. The reasons have not been found to be false. This being so, in the interest of justice, the delay in filing of appeal before the Id CIT(A) is condoned and the issues are restored to the file of the Id CIT(A) for adjudication on merits.

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

Order dictated and pronounced in the open court on 10/06/2024.

Sd/-
(Manish Agarwal)
ACCOUNTANT MEMBER

sd/-
(George Mathan)
JUDICIAL MEMBER

Cuttack; Dated 10/06/2024

B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The Appellant : Rexon Strips Limited,
Kumakela Lathikata, near Champajharan
Railway Station, Rourkela
2. The Respondent: ITO, Ward-5, Rourkela
3. The CIT(A)- NFAC, Delhi
4. Pr.CIT, Sambalpur
5. DR, ITAT,
6. Guard file.
//True Copy//

By order

Sr.Pvt.secretary
ITAT, Cuttack