

**।आयकर अपीलीय अधिकरण “ए” न्यायपीठ पुणेमें।
IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCHES “A” :: PUNE**

**BEFORE SHRI S.S.GODARA, JUDICIAL MEMBER
AND
DR. DIPAK P. RIPOTE, ACCOUNTANT MEMBER**

**आयकर अपील सं. / ITA No.552/PUN/2024
निर्धारण वर्ष / Assessment Year : 2013-14**

Deepak Trading Company, Nikunj Banglow, Gulmohar Colony, Opp.Malu High School, Sangli – 416416. PAN: AADFD6132F	V s	The Income Tax Officer, Ward-2, Sangli.
Appellant / Assessee		Respondent / Revenue

Assessee by	Shri Sharad A Vaze – AR
Revenue by	Shri Keyur Patel – CIT(DR)
Date of hearing	11/06/2024
Date of pronouncement	11/06/2024

आदेश/ ORDER

PER DR. DIPAK P. RIPOTE, AM:

This is an appeal filed by the assessee against the order of
ld.Commissioner of Income Tax(appeals)[NFAC] dated
04.01.2024 for A.Y.2013-14. The assessee has raised following
grounds of appeal :

*“1. In the facts and circumstances of the case and as per law, the
Commissioner of Income Tax (A), NFAC, Delhi, is not justified in
dismissing the appeal solely on the basis delay of only 249 days in*

filing the appeal, for the reasons beyond its control. The appeal before CIT(A) be restored by setting aside his order dt 04th Jan 2024.

2. *The appellant craves leave to add, alter, omit or substitute any of the grounds t the time of hearing of the appeal.”*

2. We have heard both the parties and perused the records. It is observed that assessee had filed appeal before ld.CIT(A) against the assessment order 22.03.2022 for A.Y.2013-14 belatedly. There was a delay of eight months in filing the appeal before the ld.CIT(A). The assessee has given following reasons for the delay which is reproduced by ld.CIT(A) in the order.

“As the I was out of India & partnership firm was already dissolved 01.04.2011 Also the address of communication is of my consultant so I was not aware about notice. So kindly condone the delay.”

2.1 However, ld.CIT(A) dismissed the appeal in limine on the ground that appeal was filed belatedly.

3. In this case, it is claimed that appellant is a firm and the firm was dissolved w.e.f. 01.04.2011. Ld.AR has filed a paper book, page no.20 & 21 are the copies of Resolution Deed dated 16.05.2011 stating that the firm i.e.M/s.Deepak Trading Co., dissolved on 01st April, 2011.

4. On perusal of the reason cited by the assessee for the delay, we are of the considered opinion that there was a valid reason for the delay. Therefore, we direct the Id.CIT(A) to condone the delay and decide the appeal of the assessee on merits. Assessee shall be provided opportunity of hearing by the Id.CIT(A). Accordingly, appeal of the assessee is allowed for statistical purpose.

5. Accordingly, appeal of the assessee in ITA No.552/PUN/2024 is allowed for statistical purpose.

Order pronounced in the open Court on 11th June, 2024.

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

Sd/-
(DR. DIPAK P. RIPOTE)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 11th June, 2024/ SGR*

आदेशकीप्रतिलिपिअग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A), concerned.
4. The Pr. CIT, concerned.
5. विभागीयप्रतिनिधि, आयकर अपीलीय अधिकरण, “ए” बेंच,
पुणे / DR, ITAT, “A” Bench, Pune.
6. गार्डफ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// TRUE COPY //

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