

**IN THE INCOME TAX APPELLATE TRIBUNAL
“C” BENCH: BANGALORE**

**BEFORE SHRI CHANDRA POOJARI, ACCOUNTANT MEMBER
AND
SHRI KESHAV DUBEY, JUDICIAL MEMBER**

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| ITA No.770/Bang/2024 |
| Assessment Year: 2017-18 |

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| M/s. S.V. Constructions GF-100, #1217, NKV Park View Apartment, 17 th Cross MCECHS Layout Phase 1 Dr. Sivarama Karanth Nagar R.K. Hegde Nagar Bangalore 560 077 PAN NO : ADAFS2417C | Vs. | DCIT Circle-4(1)(1) Bangalore |
| APPELLANT | | RESPONDENT |

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| Appellant by | : | Ms. Sunaina Bhatia, A.R. |
| Respondent by | : | Sri V. Parithivel, D.R. |

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| Date of Hearing | : | 06.06.2024 |
| Date of Pronouncement | : | 06.06.2024 |

O R D E R

PER CHANDRA POOJARI, ACCOUNTANT MEMBER:

This appeal by assessee is directed against the order of NFAC for the assessment year 2017-18 dated 9.6.2023 passed u/s 250 of the Income Tax Act, 1961 (in short “The Act”).

2. There was a delay of 261 days in filing the appeal before this Tribunal. Assessee has filed a condonation petition explaining the delay stating that the NFAC order has been dispatched to the ID provided on the e-filing portal belonging to the assessee’s representative Shri K. Subhash, C.A. whom the assessee believed that he was properly attending the assessee’s case. However, he has not noticed the appeal order passed by the NFAC sent to e-mail to his ID. Only when the recovery notice received from the DCIT Circle

6(1)(1), Bangalore dated 5.3.2024 by that the assessee was aware of the impugned order passed by NFAC and submitted that assessee is bonafide in its action thereafter contacted new CA to file appeal before this Tribunal. Hence, prayed that delay may be condoned and appeal may be admitted.

3. We have heard the rival submissions and perused the materials available on record. On condonation of delay, we find good and sufficient reason in filing the appeal belatedly as this was caused due to failure of the assessee's CA Mr. K. Subhash to see appeal order sent to his e-mail address. In our opinion, the reason explained by the assessee is good and sufficient reason. Accordingly, the delay is condoned and appeal is admitted for adjudication.

3.1 After admitting the appeal, we are of the opinion that since orders passed by NFAC is ex-parte, the entire issue in dispute is remitted to the file of NFAC for fresh consideration to decide the same after giving opportunity of hearing to the assessee.

4. In the result, appeal of the assessee is partly allowed for statistical purposes.

Order pronounced in the open court on 6th June, 2024

Sd/-
(Keshav Dubey)
Judicial Member

Sd/-
(Chandra Poojari)
Accountant Member

Bangalore,
Dated 6th June, 2024.
VG/SPS

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The DR, ITAT, Bangalore.
5. Guard file

By order

Asst. Registrar,
ITAT, Bangalore.