

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

**Before Shri Chandra Poojari, Accountant Member
and
Shri Prakash Chand Yadav, Judicial Member**

ITA No. 957/Bang/2024 (Assessment Year: 2016-17)		
Lakshminarasimaiah Venkatesha 35 Ward, Sagar Road Gadikoppa, Shivamogga Karnataka 577201 PAN – AKUPV9253G (Appellant)	vs.	DCIT, Central Circle-1(1) Central Revenue Building Queen's Road Bangalore 560001 (Respondent)
Assessee by:	Shri Tata Krishna, Advocate	
Revenue by:	Ms. Neha Sahay, JCIT-DR	
Date of hearing:	27.06.2024	
Date of pronouncement:	01.07.2024	

ORDER

Per: Prakash Chand Yadav, J.M.

This appeal filed by the assessee challenges order of the CIT(A)-11, Bangalore dated 30.03.2024 in respect of Assessment Year (AY) 2014-05.

2. The brief facts leading to the filing of the present appeal is that the assessee is an individual engaged in the business of real estate. For the year under consideration a survey action u/s. 133A of the Income Tax Act, 1961 (the Act) was conducted by the department on 18.02.2019 at the business premises of the assessee. Thereafter notice u/s. 148 of the Act was issued to the assessee on 22.03.2021. In response to the notice the assessee filed its return of income on 19.10.2021. Afterwards the Id. Assessing Officer completed the assessment u/s. 147 r.w.s. 148 of the Act and assessed the income of the assessee making various additions.

3. Aggrieved with the order of assessment the assessee preferred appeal before the Id. CIT (A) after the lapse of about 203 days. The Id CIT(A) dismissed the appeal of the assessee in limnee without appreciating the bonafide reasons responsible for the filing of appeal belatedly.

4. Aggrieved with the order of the Id. CIT(A) the assessee filed the present appeal. The assessee has raised 16 grounds of appeal. However, the solitary issue involved in this appeal is regarding the action of the CIT(A) refusing to condone the delay of 203 days. The Id. Counsel of the assessee contended that there was financial hardship due to which assessee had not deposited the admitted tax on time(application for condation of delay Pg No-164 of PB). Counsel of the assessee further drew the attention of Bench towards Page Number 55 of the Paper Book and pointed out that the assessee has later on paid the tax along with interest.

5. The learned D.R. relied upon the order of the authorities below.

6. After considering the rival submissions we observe that the assessment order in this case was passed on 29.03.2022 and the appeal was filed the appeal on 17.11.2022 instead of 28.04.2023, leading to a delay of 203 days in filing the appeal before the first appellate authority. We observe that late payment of tax has been on account of financial hardship which reasons in our opinion is a bona-fide reason, further the assessee has duly paid the tax and interest on 31.10.2022 and then filed the appeal on 17.11.2022,. Therefore, in the interest of justice, we hereby condone the delay of 203 days and directs the CIT(A) to decide the appeal of the assessee qua merits of the case.

7. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open Court on 1st July, 2024.

Sd/-
(Chandra Poojari)
Accountant Member

Sd/-
(Prakash Chand Yadav)
Judicial Member

Bengaluru, Dated: 1st July, 2024
n.p.

Copy to:

1. *The Appellant*
2. *The Respondent*
3. *The CIT, concerned*
4. *The DR, ITAT, Bangalore*
5. *Guard File*

By Order

//True Copy//

*Assistant Registrar
ITAT, Bangalore*