

**IN THE INCOME TAX APPELLATE TRIBUNAL
SMC-'B' BENCH : BANGALORE**

**BEFORE SMT. BEENA PILLAI, JUDICIAL MEMBER
AND
SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER**

ITA No. 674/Bang/2024
Assessment Year : 2018-19

Smt. Sharada Vivek Pawar, R/o. Advaith, 135B 2 nd Cross, Adarsh Nagar, Hubballi – 580 032. Dist.: Dharwad PAN: AIMPP9063G	Vs.	The Income Tax Officer, Ward – 2(1), Hubli.
APPELLANT		RESPONDENT

Assessee by	:	Shri Pranav Krishna, Advocate
Revenue by	:	Shri Ganesh R Ghale, Standing Counsel for Department

Date of Hearing	:	11-06-2024
Date of Pronouncement	:	24-06-2024

ORDER

PER BEENA PILLAI, JUDICIAL MEMBER

Present appeal arises out of order passed by NFAC Delhi dated 18.02.2024 for A.Y. 2018-19.

2. The Ld.AR at the outset submitted that there was delay of 132 days in filing the appeal before the Ld.CIT(A), which was not condoned, and the appeal was dismissed *in limine* without deciding on merits. It is submitted that the assessment order was passed on 25.03.2021, when the COVID period started and the assessee filed the appeal before the Ld.CIT(A) on 03.09.2021 causing a delay of 132 days.

3. The Ld.AR submitted that in any event the *Hon'ble Supreme Court* vide order dated 23.03.2020 extended *suomoto* limitation that fell within the COVID period starting from 24.03.2021 to 30.05.2022. The Ld.AR thus submitted that the delay assumed by Ld.CIT(A) is within the COVID period and therefore prayed for the appeal to be remanded to the Ld.CIT(A) on consideration of the issues on merits.

4. The Ld.DR relied on the orders passed by authorities below. We have perused the submissions advanced by both sides in the light of records placed before us.

5. There is no doubt that the present appeal cannot be treated in the category of a belated appeal filed before the Ld.CIT(A) pursuant to the orders of *Hon'ble Supreme Court (supra)*.

The Ld.CIT(A) grossly erred in not deciding the issues raised by assessee on merits. We remand the appeal back to the Ld.CIT(A) to consider the issues on merits and pass a detailed order having regard to the evidences filed by the assessee.

Needless to say that proper opportunity of being heard must be granted to the assessee.

Accordingly, the grounds raised by assessee stands partly allowed for statistical purposes.

In the result, the appeal filed by the assessee stands partly allowed for statistical purposes.

Order pronounced in the open court on 24th June, 2024.

Sd/-
(LAXMI PRASAD SAHU)
Accountant Member

Sd/-
(BEENA PILLAI)
Judicial Member

Bangalore,
Dated, the 24th June, 2024.
/MS /

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|---------------|------------------------|
| 1. Appellant | 2. Respondent |
| 3. CIT | 4. DR, ITAT, Bangalore |
| 5. Guard file | 6. CIT(A) |

By order

Assistant Registrar,
ITAT, Bangalore