

IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI "F" BENCH : MUMBAI

BEFORE SHRI B.R. BASKARAN, ACCOUNTANT MEMBER
AND
SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER

ITA No. 2769/Mum/2024
Assessment Year 2014-15

Umme Aiman Hatim Ganjifrockwala, 1109, B Wing, Rekab Tower, CHS, E S Patanwala Marg, Godapdev, Mazgaon, Mumbai. PAN : ASQPG7070A	vs.	The Income Tax Officer, Ward – 20(3)(1), Piramal Chamber, Mumbai.
(Appellant)		(Respondent)

For Assessee :	Shri Marlon Rego/ Shri Amir Bohra
For Revenue :	Ms. Rajeshwari Menon, Sr.DR

Date of Hearing :	15-07-2024
Date of Pronouncement :	15-07-2024

ORDER

PER B.R. BASKARAN, A.M.

The assessee has filed this appeal challenging the order dt. 05-04-2024 passed by the Ld.CIT(A)-National Faceless Appeal Centre (NFAC), Delhi and it relates to AY. 2014-15.

2. Learned counsel appearing for the assessee, submitted that Ld.CIT(A) has dismissed the appeal on the ground that the same is barred by limitation. Ld.AR submitted that the assessee had engaged a Chartered Accountant, named, Mr. Vijay T. Jain and he has filed the appeal before the Ld.CIT(A), mentioning the date of receipt of the assessment order as 22-11-2022. However, Ld.CIT(A) noticed that the assessment order was passed on 16-03-2022, and hence, there is an error in mentioning the date of receipt of the assessment order. Accordingly, Ld.CIT(A) worked out the delay in filing the appeal before him as 237 days. Accordingly, he dismissed the appeal of the assessee due to the delay.

3. Ld.AR submitted that the assessment order was served in ITBA portal and the assessee was not aware about the same. When the assessee approached the Chartered Accountant, Mr. Vijay T. Jain, he found out that the assessment order has been served in the ITBA portal and accordingly filed the appeal on the

presumption that the order was served upon the assessee on 22-11-2022. The Ld.AR submitted that above said Chartered Accountant has also filed an affidavit, explaining the above said facts and the assessee also filed an affidavit, explaining the delay. Accordingly, the Ld.AR submitted that the delay of 237 days in filing the appeal before the Ld.CIT(A) was not intentional and there was a reasonable cause for the assessee in filing the appeal belatedly. Accordingly, he prayed that the delay in filing the appeal before the Ld.CIT(A) may be condoned and matter may be restored to the file of the Ld.CIT(A) for deciding the issues on merits.

4. We heard Ld.DR and perused the record. Having regard to the submissions made by the Ld.AR, we are of the view that there was reasonable cause for the assessee in filing the appeal belatedly before the Ld.CIT(A). Accordingly, we condone the delay in filing the appeal before the Ld.CIT(A). Since the Ld.CIT(A) has not adjudicated the issues on merits, we restore all the matters

for adjudicating them on merits, after affording adequate opportunity of being heard to the assessee.

5. In the result, appeal of the assessee is treated as allowed.

Order pronounced in the open Court on 15-07-2024

Sd/-
[PAVAN KUMAR GADALE]
JUDICIAL MEMBER

Sd/-
[B.R. BASKARAN]
ACCOUNTANT MEMBER

Mumbai,
Dated: 15-07-2024

TNMM

Copy to

1.	The Applicant
2.	The Respondent
3.	The Pr. CIT, Mumbai concerned
4.	D.R. ITAT, "F" Bench, Mumbai.
5.	Guard File.

//By Order//

//True Copy //

Dy./Asst. Registrar,
ITAT, Mumbai