

| आयकर अपीलीय अधिकरण न्यायपीठ, मुंबई |  
IN THE INCOME TAX APPELLATE TRIBUNAL  
"SMC" BENCH, MUMBAI

BEFORE SHRI NARENDRA KUMAR BILLAIYA, HON'BLE ACCOUNTANT MEMBER  
&

SHRI RAHUL CHAUDHARY, HON'BLE JUDICIAL MEMBER

**I.T.A. No. 1253/Mum/2024**

**Assessment Year: 2017-18**

<b>Mansha Ramchandra Singh</b> 711, Ghanshyam Enclaves New Link Road Kandivali West Mumbai - 400067 <b>[PAN: ACLPS1622B]</b>	Vs	<b>Income Tax Officer, Ward - 42(1)(3), Mumbai</b>
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<b>अपीलार्थी/ (Appellant)</b>	<b>प्रत्यर्थी/ (Respondent)</b>
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Assessee by :	Mr. Gunjan Kakkad, A/R
Revenue by :	Shri R.R. Makwana, Sr. D/R

सुनवाई की तारीख/Date of Hearing : 09/07/2024  
घोषणा की तारीख /Date of Pronouncement: 09/07/2024

**आदेश/ORDER**

**PER NARENDRA KUMAR BILLAIYA, AM:**

This appeal by the assessee is preferred against the order dt. 21/01/2024 by NFAC, Delhi for the Assessment Year 2017-18.

2. The sum and substance of the grievance of the assessee is that the Id. CIT(A) erred in not condoning the delay and thereafter confirming the assessment.

3. Representatives heard at length. Case records carefully perused.

4. We find that before the Id. CIT(A) there was a delay in filing the appeal of 36 days. Though the Id. CIT(A) has referred to several judicial decisions for not condoning the delay but we are of the considered view that delay of 36 days cannot be termed as inordinate delay with *malafide* intention as tax-payer would not gain anything by not filing the appeal. Therefore, in the interest of justice and fair play,

we restore the appeal to the file of the Id. CIT(A). The Id. CIT(A) is directed to decide the appeal on merits of the case after affording reasonable and adequate opportunity of being heard to the assessee.

5. In the result appeal of the assessee is allowed for statistical purposes.

**Order pronounced in the Court on 9<sup>th</sup> July, 2024 at Mumbai.**

*Sd/-*

**(RAHUL CHAUDHARY)  
JUDICIAL MEMBER**

*Sd/-*

**(NARENDRA KUMAR BILLAIYA)  
ACCOUNTANT MEMBER**

Mumbai, Dated 09/07/2024

*\*SC S/P\**

आदेश की प्रतिलिपि □ ग्रेषित/Copy of the Order forwarded to :

1. □ पीलार्डी / The Appellant
2. प्रत्यर्थी / The Respondent
3. संबंधित आयकर आयुक्त / Concerned Pr. CIT
4. आयकर आयुक्त (□ पील) / The CIT(A)-
5. विभागीय प्रतिनिधि , आयकर अपीलीय अधिकरण, मुंबई /DR,ITAT, Mumbai,
6. गार्ड फाई/ Guard file.

आदेशानुसार/ BY ORDER,  
TRUE COPY

Assistant Registrar  
आयकर अपीलीय अधिकरण  
ITAT, Mumbai