

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

**BEFORE SHRI CHANDRA POOJARI, ACCOUNTANT MEMBER
AND
SMT. BEENA PILLAI, JUDICIAL MEMBER**

ITA No. 1044/Bang/2024
Assessment Year : 2018-19

<p>M/s. Gowri Infraengineers Pvt. Ltd., No. 1600, 3rd Floor, 5th Stage, BEML Society, 80 Feet Road, Halagevaderahalli, Karnataka – 560 098. PAN: AADCG9044N</p>	Vs.	<p>The Deputy Commissioner of Income Tax, Circle – 3(1)(1), Bengaluru.</p>
APPELLANT		RESPONDENT

Assessee by	:	Shri Hemant Pai, CA
Revenue by	:	Smt. S. Praveena, CIT-DR

Date of Hearing	:	03-07-2024
Date of Pronouncement	:	18-07-2024

ORDER

PER BEENA PILLAI, JUDICIAL MEMBER

Present appeal arises out of order dated 24.03.2024 passed by the Ld.CIT(A)-15, Bangalore.

2. At the outset, the Ld.AR submitted that there was delay of 597 days in filing the appeal before the Ld.CIT(A) and after excluding the covid period, as per the orders of the *Hon'ble Supreme Court*, the period of delay that needs to be considered by the assessee is 340 days. It is submitted by the Ld.AR that, the Ld.CIT(A) did not give opportunity to the assessee to explain the delay, caused in filing the appeal before the first appellate authority that amounts to violation of the principles of natural justice.

3. On the contrary, the Ld.DR supported the orders passed by authorities below.

4. We have perused the submissions advanced by both sides in the light of records placed before us.

5. We note that, admittedly, no notice was issued except for two notices issued fixing the hearing on 14.03.2024 and 21.03.2024. In the interest of justice, we remit the issue back to the Ld.CIT(A). The assessee is directed to furnish affidavit/details explaining the delay of 340 days which shall be considered by the Ld.CIT(A) in accordance with law. Needless to say that proper opportunity of being heard must be granted to assessee in accordance with law.

Accordingly, the grounds raised by the 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 18th July, 2024.

Sd/-
(CHANDRA POOJARI)
Accountant Member

Sd/-
(BEENA PILLAI)
Judicial Member

Bangalore,
Dated, the 18th July, 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