

IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCHES "C", MUMBAI

Before Shri B R Baskaran, Hon'ble Accountant Member &
Shri Anikesh Banerjee, Hon'ble Judicial Member

ITA No. 2904/Mum/2024
(Assessment Year : 2014-15)

Country Side Agriculture Private Limited, Pandey House, A Wing, Ground Floor, Cumballa Hill Hospital, August Kranti Marg, Mumbai - 400 036.		Addl. Jt./Dy./Asst. CIT, NFAC, Delhi.
PAN AADCC2704R		
(Appellant)		(Respondent)

For the Assessee : Shri Gaurav Kabra
For the Revenue : Shri H M Bhatt (Sr. DR)

Date of Hearing : 29.07.2024	Date of Pronouncement : 29.07.2024
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ORDER

Per B R Baskaran, Accountant Member:

The assessee has filed this appeal challenging the order dated 24-04-2024 passed by Ld CIT(A), NFAC, Delhi and it relates to the assessment year 2014-15.

2. The Ld A.R submitted that Ld CIT(A) has dismissed the appeal of the assessee on account of delay in filing appeal before him. He submitted that the assessee is a Private limited company and it has been struck off from the register of Registrar of Companies and all staffs have left the company.

Hence none could appear before the AO in the reopened assessment proceedings of the year under consideration. Hence the AO was also constrained to pass the assessment order to the best of his judgment and the assessee was also not aware it. Subsequently, when the directors came to know of the passing of assessment order, they took steps to file appeal before Id CIT(A), which resulted in a delay of 632 days. The Ld A.R submitted that the assessee explained these facts before the first appellate authority. However, he was not convinced with the reasons mentioned by the assessee for the delay. Accordingly, he dismissed the appeal of the assessee in limine, without condoning the delay.

3. The Id A.R submitted that there was reasonable cause for the assessee in not filing the appeal in time before the Id CIT(A). He further submitted that the assessee has got fair chances of getting the addition deleted and also may get relief on a legal issue, since the order has been passed on a non-existing entity. Accordingly, he prayed that the delay that occurred in filing appeal before the Ld CIT(A) may be condoned.

4. We heard Ld D.R and perused the record. It is the submission of the assessee that the company's name has been struck off by the ROC and hence it is a non-existing entity. It was further submitted that the assessee could not appear before the AO also and it was also not aware of the passing of the assessment order. Subsequently, when the directors came to know about the order, they took steps to file appeal before the Ld CIT(A) and the same has resulted in delay in filing appeal before him. In our view, the explanation given by the assessee, in the facts and circumstances of the case, would constitute reasonable cause for the assessee in filing the appeal before LdCIT(A) belatedly. Accordingly, we are of the view that the Ld CIT(A) was not justified in not condoning the delay. Accordingly, we set aside the order passed by Ld CIT(A) and condone the delay in filing appeal belatedly before him.

5. Since the Ld CIT(A) has not adjudicated the appeal on merits, we deem it proper to restore all the issues to his file for adjudicating them afresh. The assessee is free to raise any issue before him.

6. In the result, the appeal filed by the assessee is treated as allowed.

Order pronounced in the open court on 29th July, 2024.

Sd/-

(Anikesh Banerjee)
JUDICIAL MEMBER

Mumbai, Dated : 29th July, 2024
SA

Sd/-

(B R Baskaran)
ACCOUNTANT MEMBER

Copy of the Order forwarded to :

1. The Appellant.
2. The Respondent.
3. The PCIT,
4. The CIT
5. The DR, 'C' Bench, ITAT, Mumbai

BY ORDER

//True Copy//

(Assistant Registrar)
Income Tax Appellate Tribunal, Mumbai