

IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCHES "J -SMC", MUMBAI

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

ITA No. 2642/Mum/2024
(Assessment Year : 2013-14)

Bindu Ketan Dhami, 2003, Bright City of Joy, J S D Road, Mulund (West), Mumbai 400 080		Income Tax Officer, Ward 29(1)(2), Mumbai.
PAN ADCPD8588R		
(Appellant)		(Respondent)

For the Assessee : None
For the Revenue : Shri Pravin M Chavan (Sr. DR)

Date of Hearing : 30.07.2024	Date of Pronouncement : 30.07.2024
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ORDER

Per B R Baskaran, Accountant Member:

The assessee has filed this appeal challenging the order dated 13-03-2024 passed by Ld CIT(A), NFAC, Delhi and it relates to the assessment year 2013-14.

2. None appeared on behalf of the assessee. However, we notice that the issues contested in this appeal need to be restored to the file of Ld CIT(A). Hence, we proceed to dispose of the appeal ex-parte, without the presence of the assessee.

3. We heard Ld D.R and perused the record. We notice that the Ld CIT(A) has dismissed the appeal of the assessee on the reasoning the appeal is

delayed by 79 days. However, a perusal of the impugned order shows that the assessee has filed written submissions with regard to admission of additional grounds of appeal and there is no mention about the delay in filing the appeal. Hence it appears that the assessee was ignorant of the delay, if any, in filing appeal before Ld CIT(A). Further, it is not clear as to whether the Ld CIT(A) has brought to the notice of the assessee about the delay, so that the assessee could file explanations for the delay.

4. Under these set of facts, we are of the view that the assessee should be given an opportunity to explain the delay, if any, that occurred in filing appeal before Ld CIT(A). Accordingly, we set aside the order passed by Ld CIT(A) and restore all the issues to his file. We also direct the Ld CIT(A) to give adequate opportunity to the assessee to explain the delay, if any, in filing the appeal before him. After hearing the assessee, the Ld CIT(A) may take appropriate decision in accordance with law on all the issues.

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

Order pronounced in the open court on 30th July, 2024.

Sd/-

(Anikesh Banerjee)
JUDICIAL MEMBER

Mumbai, Dated : 30th 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, 'J-SMC' Bench, ITAT, Mumbai

BY ORDER

//True Copy//

(Assistant Registrar)
Income Tax Appellate Tribunal, Mumbai