

**IN THE INCOME TAX APPELLATE TRIBUNAL
“C” BENCH : BANGALORE**

BEFORE SHRI GEORGE GEORGE K., VICE PRESIDENT
AND
SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER

ITA No.1030/Bang/2024
Assessment year : 2021-22

Deepak Singh, C/o. V. Sudhindranath, No.51/7/1, Chitrakoot, Ratna Avenue, Richmond Road, Bangalore – 560 025. PAN: BNDPS 6238M	Vs.	The Deputy Commissioner of Income Tax, Central Circle 2(1), Bangalore.
APPELLANT		RESPONDENT

Appellant by	:	Ms. Yugami Nanjappa, CA
Respondent by	:	Shri V. Parithivel, Jt.CIT(DR)(ITAT), Bengaluru.

Date of hearing	:	02.07.2024
Date of Pronouncement	:	05.08.2024

ORDER

Per Laxmi Prasad Sahu, Accountant Member

This appeal is filed by the assessee against the ex-parte order dated 28.03.2024 of the CIT(Appeals)-15, Bangalore for the AY 2021-22 for not condoning the delay of 192 days. The ld. AR of the assessee submitted that because of relocation of the assessee from Bangalore to Gurgaon, Haryana and inexorable reasons the appeal could not be filed within time and application for condonation of delay

was filed before CIT(Appeals) which was not entertained. The CIT(A) noted that the appellant has accepted the impugned addition and has paid taxes and only filed appeal after initiation of penalty proceedings dated 22.06.2023 and therefore he dismissed the appeal of the assessee without going into merits of the case. Aggrieved, the assessee is in appeal before the ITAT.

2. The Id. AR submitted that assessee had sufficient reason for relocation from Bangalore to Gurgaon Haryana and assessee was disturbed for concentrating its business activities and other proceedings, therefore assessee had sufficient reason for not filing appeal in time to which the CIT(Appeals) ought to have accepted and decided the issue on merits. The Id. AR requested that if a chance is given to the assessee, she undertook to respond to the notices and substantiate the case of the assessee with evidence before the lower authorities.

3. The Id. DR relied on the order of the CIT(Appeals) and objected to sending back the matter to lower authorities.

4. Considering the rival submissions we note that the reasons for condoning the delay submitted before the CIT(A) was not accepted by him. It is observed that there are sufficient reasons for the delay and on the facts of the case and in the interest of justice, following the judgment of the Hon'ble Apex Court in the case of Collector, Land Acquisition Vs. MST. Katiji and Others (1987) 167 ITR 471, delay in filing the appeal before the CIT(Appeals) is condoned. Accordingly we

remit the case back to the CIT(Appeals) for fresh consideration on merits and decision as per law. Needless to say that reasonable opportunity of being heard be given to the assessee. The assessee is directed to cooperate with the proceedings and in case of further default, the assessee shall not be entitled to any leniency.

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

Pronounced in the open court on this 05th day of August, 2024.

Sd/-
(GEORGE GEORGE K.)
VICE PRESIDENT

Sd/-
(LAXMI PRASAD SAHU)
ACCOUNTANT MEMBER

Bangalore,
Dated, the 05th August, 2024.

/Desai S Murthy/

Copy to:

1. Appellant
2. Respondent
3. Pr. CIT
4. CIT(A)
5. DR, ITAT, Bangalore.

By order

Assistant Registrar
ITAT, Bangalore.