

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

**BEFORE SMT. BEENA PILLAI, JUDICIAL MEMBER
AND
SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER**

ITA No. 1217/Bang/2024
Assessment Year : 2017-18

M/s. Skanda Land Promoters Pvt. Ltd., No. 188 Off Marathahalli ORR, Panathur-Varthur Road, PAN, Varthur, Bangalore – 560 087. PAN: AANCS7826G	Vs.	The Deputy Commissioner of Income Tax, Central Circle – 1(1), Bangalore.
APPELLANT		RESPONDENT

Assessee by	:	Ms. Jinita Chatterjee, Advocate
Revenue by	:	Shri Sreenivasa Karthik Devara, JCIT-DR

Date of Hearing	:	07-08-2024
Date of Pronouncement	:	13-08-2024

ORDER

PER BEENA PILLAI, JUDICIAL MEMBER

Present appeal arises out of order dated 24.04.2024 passed by Ld.CIT(A)-11, Bangalore for A.Y. 2017-18.

2. At the outset, it is submitted that, the Ld.CIT(A) did not condone the delay of 147 days in filing the appeal before him. The Ld.CIT(A) observed that, the assessee neither filed any

separate application for condonation of delay nor filed any affidavit to substantiate the reasons for such delay. He thus dismissed the appeal for want of limitation.

Aggrieved by the order of the Ld.CIT(A), the assessee is in appeal before this *Tribunal*.

3. The Ld.AR submitted that in form 35, the assessee had mentioned the reasons for delay. The Ld.AR referred to columns. 14 and 15 in Form 35, where details regarding delay in filing the appeal before Ld.CIT(A) was stated. He submitted that, the assessee therein that it did not receive physical copy of the assessment order. It is also submitted that the Director whose statement was recorded expired and the successor Director could not anticipate the outcome and was not aware about the management and the entire proceedings. The Ld.AR thus prayed for an opportunity to explain the delay along with the issues on merits.

3.1. The Ld.DR was also of the opinion that the issue deserves to be remanded to the Ld.CIT(A) in the interest of justice.

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

4. It is noted that the assessment order is passed during the covid period. Further during survey proceedings u/s. 133A Managing Director of assessee Shri G A Ravish was confronted and his statement was recorded, and the Managing Director later

on expired during the covid period. Thereafter the successors could not immediately take cognizance of the affairs of the company and pending proceedings. Under such circumstances that remains uncontroverted the reason submitted by the assessee in filing a belated appeal before the Ld.CIT(A) deserves to be considered empathetically.

4.1. In the interest of justice, we remand this appeal back to the Ld.CIT(A) to consider the issue on merits afresh. The assessee is directed to file all necessary documents in support of its claim. Nevertheless the Ld.CIT(A) shall also provide the copy of the statement recorded of Late G A Ravish, in the event the same is not provided to the assessee at the relevant time. The Ld.CIT(A) is directed to pass detailed order on merits after considering the documents. Needless to say that proper opportunity of being heard must be granted to assessee.

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 13th August, 2024.

Sd/-
(LAXMI PRASAD SAHU)
Accountant Member

Sd/-
(BEENA PILLAI)
Judicial Member

Bangalore,
Dated, the 13th August, 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