

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "B", PUNE

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER
AND
SHRI VINAY BHAMORE, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.620/PUN/2024
निर्धारण वर्ष / Assessment Year : 2019-20

Summit Sports Pvt. Ltd., T-170, MIDC, Bhosari, Pune- 411026. PAN : AATCS8122M	Vs.	Addl. DIT, CPC, Banglore.
Appellant		Respondent

Assessee by : Shri Akshay Shivaji
Revenue by : Shri Akhilesh Srivastava

Date of hearing : 04.07.2024
Date of pronouncement : 20.08.2024

आदेश / ORDER

PER VINAY BHAMORE, JM:

This appeal filed by the assessee is directed against the order dated 15.02.2024 passed by Ld Addl./JCIT(A), Jodhpur for the assessment year 2019-20.

2. The appellant raised the following grounds of appeal :-

"1. At the time of Assessment, Learned Assessing Authority passed assessment order and disallowed claim of TDS on account of mismatch with 26AS.

2. The learned Assessing Authority levied excess interest u/s 2234B & 234C without considering tax payment which is unjustified.

3. At the first hearing of an Appeal, the appellant authority dismissed the appeal on account of appeal is not maintainable as there is inordinate delay in filing an appeal which cannot be condoned without considering the facts of the case which is unjustified."

3. At the outset, during the course of hearing of the present appeal, the son of the director of the company appeared & requested for short adjournment. We find that the order dismissing the first appeal of the assessee on the ground of delayed filing of the appeal is unjustified. We therefore reject the request for adjournment & proceed to decide the appeal. It is found that the order u/s 143(1) was passed on 19-05-2020, but due to covid-19 pandemic situation the order could not be seen by the assessee & thereafter as soon as the order came into knowledge of the assessee the first appeal was filed belatedly. In the grounds of appeal it was requested before the bench to set-aside the order passed by LD CIT(A)/NFAC & further prayed to provide just & proper relief to the assessee. We find that due to covid-19 pandemic the Hon'ble Supreme Court has already extended the limitation upto 30-05-2022 & therefore taking the lenient view the delay can be calculated after 30-05-2022. Considering the totality of the facts & special circumstances which were prevailing due to covid-19 pandemic & also in the light of judgement passed in the case of Collector Land Acquisition vs. MST Katiji by the Hon'ble Supreme Court, in the interest of justice, without going into merits of the case, we deem it appropriate to set-aside the order passed by LD CIT(A)/NFAC with a direction to condone the delay & adjudicate the appeal on the merits of the case

after providing reasonable opportunity of hearing to the assessee. LD CIT(A)/NFAC shall pass the order as per fact & law after providing reasonable opportunity of being heard to the assessee. The assessee is also hereby directed to respond to the notice issued by Ld. CIT(A)/NFAC and submit the requisite details in support of grounds of appeal on the appointed date without seeking any adjournment under any pretext, failing which Ld. CIT(A)/NFAC is at liberty to pass appropriate order as per law. Thus, the grounds of appeal raised by the assessee are partly allowed.

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

Order pronounced in the open Court on 20th day of August, 2024.

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

Sd/-
(VINAY BHAMORE)
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 20th August, 2024.

Sujeet

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Addl./JCIT(A), Jodhpur.
4. The Pr. CIT/CIT concerned.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "B" बेंच, पुणे / DR, ITAT, "B" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.