

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

**BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER AND
SHRI PRAKASH CHAND YADAV, JUDICIAL MEMBER**

ITA No.1125/Bang/2024
Assessment Years : 2018-19

Geetha Gopalan, 102, Renaissance Krishna, 13, 5 th Main, 9 th Cross, Malleshwaram, Bangalore-560 003. PAN – AIPPG 1876 R	Vs.	The Dy. Commissioner of Income Tax, Circle – 2(2)(1), Bangalore.
APPELLANT		RESPONDENT

Assessee by	:	Sri Sandeep Chalapathy, CA
Revenue by	:	Shri Subramanian S, JCIT (DR)

Date of hearing	:	14.08.2024
Date of Pronouncement	:	22.08.2024

ORDER

PER WASEEM AHMED, ACCOUNTANT MEMBER :

This is an appeal filed by the assessee against the order passed by the NFAC, Delhi dated 18/03/2024 vide DIN No.ITBA/NFAC/S/250/2023-24/1062843516(1) for the assessment year 2018-19.

2. At the outset, we note that there was no appearance before the Id. CIT-A by the assessee despite various notices were issued to the assessee intimating the date of hearing. In the absence of any

cooperation from the side of the assessee, the Id. CIT-A confirmed the order passed by the AO. However, the Id. AR appearing on behalf of the assessee submitted that the notices were issued by the Id. CIT-A at the email ID of the old tax consultant whereas the assessee has furnished the new email ID in form 35 while filing the appeal before the Id. CIT-A. As per the Id. AR the notices were issued at the email ID kskrishnanandco@yahoo.co. which was furnished in the income tax return, but the email ID furnished in form 35 is hiremagalur.gopalan@gmail.com. Accordingly, the Id. AR contended that the assessee could neither appeared before the Id. CIT-A nor file the appeal against the order of the Id. CIT-A within the stipulated time. As such, it was contended by the Id. AR that the delay in filing the appeal before the ITAT for 19 days should be condoned as there was sufficient cause which prevented the assessee to file the appeal before the ITAT within the stipulated time and further prayed to set aside the issue to the file of the Id. CIT-A for fresh adjudication as per the provisions of law.

3. On the other hand, the Id. DR appearing on behalf of the revenue did not raise any serious objection if the matter is set aside to the file of the Id. CIT-A for fresh adjudication as per the provisions of law.

4. After hearing both the sides and considering the materials available on record, We note that there is no fault attributable to the assessee for nonappearance during the proceedings before the Id. CIT-A and delay in filing the appeal before the ITAT. Accordingly, we are inclined condoned the delay in filing the appeal by the assessee for 19 days as there was sufficient cause was which prevented the assessee in filing the appeal within the stipulated time and set aside the issue to the file of the Id. CIT-A for fresh adjudication as per the provisions of law.

Hence the ground of appeal of the assessee is allowed for the statistical purposes.

5. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in court on 22nd day of August, 2024

Sd/-
(PRAKASH CHAND YADAV)
Judicial Member

Sd/-
(WASEEM AHMED)
Accountant Member

Bangalore
Dated, 22nd August, 2024
/ vms /

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The CIT(A)
5. The DR, ITAT, Bangalore.
6. Guard file

By order

Asst. Registrar, ITAT, Bangalore