

IN THE INCOME TAX APPELLATE TRIBUNAL, MUMBAI BENCH 'E', MUMBAI

**BEFORE SHRI AMARJIT SINGH, HON'BLE ACCOUNTANT MEMBER
AND SHRI ANIKESH BANERJEE, HON'BLE JUDICIAL MEMBER**

**ITA No.2647/Mum/2024
Assessment Year: 2022-23**

Everest Kanto Cylinder Ltd. 204, Raheja Centre, Free Press Journal Marg, Nariman Point, Mumbai-400021. PAN: AAACE 0836 F	vs	DCIT, Circle-3(4), Mumbai
(Appellant)		(Respondent)

Present for:

Assessee by : Shri Shekhar Gupta
Revenue by : Shri Solgy Jose T. Kottaram, CIT, DR

Date of Hearing : 22.07.2024
Date of Pronouncement : 29.08.2024

ORDER

PER AMARJIT SINGH, AM:

The present appeal filed by the assessee is directed against the order dated 30.04.2024 of the Ld. Commissioner of Income Tax (Appeal), ADDL/JCIT (A)-1, Jaipur for Assessment Year 2022-23.

2 The CPC has issued an intimation u/s 143(1)(a) after making various disallowances to the amount of Rs. 15,16,62,920/-. The assessee has filed appeal against intimation u/s 143(1) dated 01.11.2023 issued by the CPC, Bangalore however, the ld. Addl. CIT(A) has dismissed the appeal of the assessee stating that appeal was filed beyond time limit of more than 3 months. During the course of appellate proceedings before us, the ld. Counsel submitted that intimation u/s 143(1) of the

Act could not be downloaded timely, therefore, there was delay in filing the appeal of the assessee. The ld. Counsel further submitted that more opportunity be provided at the level of first appellate authority for deciding the cases of the assessee on merit.

3. Heard both the sides and perused the material on record. Without reiterating the fact as discussed supra in this order, the ld. Addl. CIT(A) has not adjudicated the appeal filed by the assessee on merit but the same was dismissed on account of delay in filing the appeal against intimation u/s 143(1) issued by the CPC.

4. After considering submission of the ld. Counsel, it appeared that there is a bona fide reason for delay in filing the impugned appeal by about 90 days before the ld. CIT(A) because of difficulty in downloading the order passed u/s 143(1) of the Act as discussed supra in this order. Therefore, we condone the delay in filing the appeal before the first appellate authority. In the light of the above facts and circumstances to decide the appeal of the assessee on merit as contemplate u/s 250(6) of the Act we restore this case to the file of the first appellate authority for deciding on merit after taking into consideration the relevant supporting material to be furnished by the assessee in the set aside proceedings. Needless to say that adequate opportunity of hearing be provided to the assessee. The assessee is directed to make the

necessary compliance without any failure. Accordingly, the appeal of the assessee is allowed for statistical purposes.

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

Order pronounced in the open court on 29.08.2024

Sd/-

Sd/-

**(ANIKESH BANERJEE)
JUDICIAL MEMBER**

**(AMARJIT SINGH)
ACCOUNTANT MEMBER**

Mumbai: 29.08.2024
Biswajit, Sr. P.S.

Copy to:

1. The Appellant:
2. The Respondent:
3. The CIT,
4. The DR .

//True Copy//

By Order

Assistant Registrar
ITAT, Mumbai Benches, Mumbai