

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

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

Appeal Nos. and Assessment Year	Order under section	DIN	No. of days delay in filing appeal before CIT(A)
ITA No.1311/Bang/2024 2016-17	271(1)(c)	ITBA/NFAC/S/250/2024-25/1064985679(1)	418
ITA No.1322/Bang/2024 2016-17	147/143(3)	ITBA/NFAC/S/250/2024-25/1064985395(1)	579
ITA No.1323/Bang/2024 2015-16	271(1)(c)	ITBA/NFAC/S/250/2024-25/1064987296(1)	Minor delay condoned

Shri. Balasa Rangaiah Setty Annapurna, Sri Venkata Sai Tractors, Sira Road, Tumkur – 572 101. PAN : ACTPA 4655 Q	Vs.	ITO, Ward - 1, Tumkur.
APPELLANT		RESPONDENT

Assessee by	:	Shri. Sandeep Chalapathy, CA
Revenue by	:	Ms. Neha Sahay, JCIT(DR)(ITAT), Bengaluru.

Date of hearing	:	19.08.2024
Date of Pronouncement	:	21.08.2024

ORDER

Per Prakash Chand Yadav, Judicial Member :

All these appeals of the assessee are arising from the Order of CIT(A) dated 18/05/2024 and relates to the Assessment Years as mentioned in the cause title.

2. In two appeals i.e., ITA Nos.1311/Bang/2024 and 1323/Bang/2024 for Assessment Year 2016-17, there was a delay of 418 and 579 days respectively in filing appeals before Commissioner of Income Tax- Appeals{CIT(A)} and the CIT(A) has dismissed these appeals in **limine**, holding the same as barred by limitation. The CIT(A) was not convinced with the explanation of assessee vis-à-vis condonation of delay in filing the appeals.

3. So far as ITA No.1322/Bang/2024 relating to Assessment Year 2015-16 is concerned, the CIT(A) has condoned the delay but could not adjudicate the appeal on merits on the ground that none appeared for the assessee during the appellate proceedings.

4. In view of the above factual background, the learned Counsel for the assessee at the outset submitted that matters may be restored to the CIT(A) for fresh adjudication. During the course of hearing the Bench has asked for the reasons for delay, happened in filing of two appeals for Assessment Year 2016-17 before the CIT(A). The learned Counsel for the assessee submitted that AO had communicated the Orders of assessment and penalty to the wrong email ID due to which the assessee was not aware of filing of appeals. Similarly, for non-prosecution of appeal before CIT(A) for AY-2015-16, the learned Counsel for the assessee submitted that the notices of hearing were served to the wrong email ID.

5. Learned DR relied on the Order of AO and CIT(A).

6. We have heard the rival submissions and perused the material on record, establishing the failure of Department vis-à-vis service of notice of hearing and Assessment Order at the correct mail Id of the assessee mentioned in Form Number-35. Therefore, considering the entire gamut of facts, we restore these appeals to the file of CIT(A) for fresh adjudication with the direction that CIT(A) would serve all the notices at the email ID mentioned hereunder and we also direct the assessee to respond and comply to the notices in time: -

Email ID : 9448769767annapurna@gmail.com

7. In the result, all the appeals of the assessee are allowed for statistical purposes.

Pronounced in the open court on the date mentioned on the caption page.

Sd/-

(WASEEM AHMED)
Accountant Member

Sd/-

(PRAKASH CHAND YADAV)
Judicial Member

Bangalore.

Dated: 21.08.2024.

/NS/*

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|---------------|------------------------|
| 1. Appellants | 2. Respondent |
| 3. DRP | 4. CIT |
| 5. CIT(A) | 6. DR,ITAT, Bangalore. |
| 7. Guard file | |

By order

Assistant Registrar,
ITAT, Bangalore.