

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE "A" BENCH : PUNE

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
DR. DIPAK P. RIPOTE, ACCOUNTANT MEMBER

I.T.A.Nos.1481 & 1482/PUN./2024 [E-APPEALS]
Assessment Years 2016-2017 & 2017-2018

Shri Mahadev Goroba Chame, 173 Krishna Niwas, Sadguru Nagar, MIDC, LATUR – 413 531. Maharashtra. PAN BCZPC0508F	vs.	The Income Tax Officer, Ward-1, Income Tax Office, Swati Chambers, AUSA Road, LATUR – 413 512. Maharashtra.
(Appellant)		(Respondent)

For Assessee :	CA Girish Ladda
For Revenue :	Shri Ramnath P. Murkude

Date of Hearing :	07.10.2024
Date of Pronouncement :	10.10.2024

ORDER

PER SATBEER SINGH GODARA, J.M.

These assessee's twin appeals I.T.A.Nos.1481 & 1482/PUN./2024, for assessment years 2016-2017 and 2017-2018, arise against the learned CIT(A)-National Faceless Appeal Centre [in short the "NFAC"] Delhi's Din and Order Nos.ITBA/NFAC/S/250/2024-25/1064664210(1) and 1064667495(1), both dated 06.05.2024, in proceedings u/s.147 of the Income Tax Act, 1961 (in short "the Act"), assessment year-wise; respectively.

Heard both the parties. Case files perused.

2. It emerges during the course of hearing with the able assistance coming from both the sides that the learned CIT(A) / NFAC has refused to condone the assessee's 26 and 29 days delay; respectively; as not supported by justifiable reasons beyond his control.

3. Faced with this situation, we note that the assessee had duly filed his corresponding condonation petition(s) in both the lower appeals explaining the said delay duly supported by his solemn averments herein by way of attested affidavit(s). In this factual backdrop we are of the considered view that keeping in mind hon'ble apex courts' landmark decision in Collector, Land Acquisition vs., MST Katiji [1987] 167 ITR 471 (SC) having settled the law long back that all such technical aspects must make a way for the cause of substantial justice; and as per the condonation averments; the impugned delay of 26 and 29 days assessment year-wise; respectively; deserves to be condoned. The learned CIT(A)/NFAC is hereby directed to re-decide the assessee's lower appeals on merits and as per law, preferably within three effective opportunities of hearing, subject to the rider that it shall be the taxpayer's onus and responsibility only to plead and prove all the relevant facts in consequential proceedings. Ordered accordingly.

4. These assessee's twin appeals I.T.A.Nos.1481 and 1482/PUN./2024 are allowed for statistical purposes in above terms. A copy of this common order be placed in the respective case files.

Order pronounced in the open Court on 10.10.2024.

Sd/-
[DR. DIPAK P. RIPOTE]
ACCOUNTANT MEMBER

Sd/-
[SATBEER SINGH GODARA]
JUDICIAL MEMBER

Pune, Dated 10th October, 2024

VBP/-

Copy to

1.	The appellant
2.	The respondent
3.	The Pr. CIT, Pune concerned
4.	D.R. ITAT, "A" Bench, Pune.
5.	Guard File.

//By Order//

//True Copy //

Sr. Private Secretary, ITAT, Pune Benches,
Pune.