

**IN THE INCOME TAX APPELLATE TRIBUNAL,
MUMBAI BENCH "K", MUMBAI**

**BEFORE SHRI AMARJIT SINGH, ACCOUNTANT MEMBER
AND SHRI SANDEEP SINGH KARHAIL, JUDICIAL MEMBER**

**ITA No.3978/Mum/2024
Assessment Year: 2015-16**

Bul Infradevelopers Private Ltd., C-450/3, TTC Industrial Area, TURBHE, Mumbai, Maharshtra – 400 703. PAN: AADCB4921H (Appellant)	Vs.	Income Tax Officer, Ward 15(1)(3), Mumbai. (Respondent)
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Assessee by : Shri Ashutosh Dash
Revenue by : Shri Kiran Unavekar, Sr. DR

Date of Hearing : 16.09.2024
Date of Pronouncement : 16.10.2024

ORDER

PER AMARJIT SINGH, ACCOUNTANT MEMBER:

This appeal of the assessee for the assessment year 2015-16 is directed against the order u/s 250 of the Income-tax Act, 1961 dated 10.06.2024 passed by the Id. Commissioner of Income-tax (Appeal)-55, Mumbai Delhi.

2. Facts in brief are that assessment u/s 143(3) r.w.s. 144C(1) of the Act was finalized on 19th December, 2018 by the AO. The AO had made addition on account of adjustment made as recommended by the TPO vide order dated 31st October, 2018 in respect of arm's length price on account of adjustment towards sales and purchases made from associated enterprise to the amount of Rs.1,01,77,379/-. Aggrieved, the assessee filed appeal before the Id.CIT(A). However, the Id. CIT(A) has dismissed the

appeal of the assessee without condoning the delay in filing the appeal by 22 days before the Id.CIT(A).

3. Heard both the sides and perused the material on record. Before us, the Id. Counsel filed an affidavit dated 9th August, 2024 stating that the appeal before the Id.CIT(A) was to be filed by 18th February, 2018, however, the appeal was filed with a delay of 22 days because of inability of the previous legal consultant to file the appeal within the time limit before the Id.CIT(A). We consider that there is marginal delay in filing the appeal before the Id.CIT(A) by 22 days. Therefore, we consider that there is a bona fide reason for delay in filing the appeal by 22 days before the Id.CIT(A) for the reason as discussed above in this order. Therefore, following the decision of the Hon'ble Supreme Court in the case of **Collector, Land Acquisition, Anantnag v. Mst. Katiji, (SC). 1987(2) S.C.C. 107** dated 19th December, 1987 wherein it is held that : "The Courts therefore have to be informed with the spirit and philosophy of the provision in the course of the interpretation of the expression "sufficient cause". So also the same approach has to be evidenced in its application to matters at hand with the end in view to do even handed justice on merits in preference to the approach which scuttles a decision on merits."

4. In view of the above facts and findings, we condone the delay in filing the appeal before the Id.CIT(A) and the Id.CIT(A) is directed to adjudicate the appeal filed by the appeal on merit as contemplated u/s 250(6) of the Income-tax Act, 1961. Needless to

say that adequate opportunity of hearing will be provided to the assessee. 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 16.10.2024.

Sd/-

Sd/-

(SANDEEP SINGH KARHAIL)
JUDICIAL MEMBER

(AMARJIT SINGH)
ACCOUNTANT MEMBER

Mumbai, Dated: 16.10.2024

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Copy to:

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

//True Copy//

By Order

Assistant Registrar
ITAT, Mumbai Benches, Mumbai