

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

**BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT AND
MS. PADMAVATHI. S, ACCOUNTANT MEMBER**

ITA Nos. and Assessment Years	Appellant	Respondent
1686, 1687/Bang/2024 2013-14, 2015-16	Shri. Mogali Vijaykumar Srikanth, 54, Vijayalakshmi Nivas, Sajjan Rao Road, Bangalore – 560 018. PAN : ARMPS 5351 F	The Income Tax Officer, Central Circle -1(3), Bangalore.
1688, 1689/Bang/2024 2013-14, 2014-15	Smt. Mogali Srikanth Bharathi, 54, Vijayalakshmi Nivas, Sajjan Rao Road, Bangalore – 560 018. PAN : AGSPB 4655 J	-do-

Appellant by	:	Ms. Lakshmi, Advocate
Respondent by	:	Smt. Neha Sahay, JCIT(DR)(ITAT), Bangalore.

Date of hearing	:	15.10.2024
Date of Pronouncement	:	15.10.2024

ORDER

Per Bench :

These appeals at the instance of the two assesseees are directed against two Orders of CIT(A) both dated 22.04.2024, passed under section 250 of the Act. The relevant Assessment Years are 2013-14, 2014-15 and 2015-16.

2. There is a delay of 73 days in filing these appeals before the Tribunal. Assesseees have filed application for condonation of delay along

with affidavit stating therein the reasons for the belated filing of these appeals. On perusal of the reasons stated for late filing of the appeals, we are of the view that no laches can be attributed to the assesseees as there is sufficient cause for belated filing of these appeals. Hence, we condone the delay and proceed to dispose off the matter on merits.

3. Since common issues are raised in these appeals, these appeals were heard together and are disposed off by this consolidated Order.

4. At the very outset, we notice that CIT(A) has dismissed the appeals of the assesseees *in limine* without adjudicating on merits. The CIT(A) did not condone the delay of 160 days and 148 days in filing the appeals before him [for both the assesseees, there were identical delay in filing the appeals before the CIT(A)]. The CIT(A) has observed that in spite of notices issued, assesseees have not appeared nor filed any written submissions [refer para 3.1 of the impugned Orders of the CIT(A)].

5. Learned AR submitted that assesseees had not received any defect notices stating therein that there was a delay in filing the appeals before the CIT(A). It was submitted that assesseees had omitted to file the delay condonation application before the CIT(A). It is stated that CIT(A) has erred in not issuing defect notices intimating that appeals are filed belatedly and no delay condonation applications are filed. The assesseees before the Tribunal have filed delay condonation applications explaining the delay in filing the appeals before the CIT(A).

6. The learned DR was duly heard.

7. We have heard the rival submissions and perused the material on record. The CIT(A) had dismissed the appeals of the assesseees *in limine* without adjudicating the issues on merits. The assesseees did not appear before the CIT(A) nor did they file their written submissions. Assesseees also omitted to file delay condonation applications before the CIT(A). We notice from the Orders of the CIT(A) that only two hearing notices were issued from the Office of the First Appellate Authority (FAA). There is nothing on record to show that defect notices were issued from the Office of the CIT(A) intimating the assesseees that appeals have been filed belatedly and no condonation applications have been filed. In the interest of justice and equity, we are of the view that assesseees should be provided with one more opportunity to explain the delay in filing the appeals before the FAA. The affidavit filed by assesseees stating the reasons for belated filing of the appeals before the FAA shall be taken on record by the CIT(A). The CIT(A) shall pass fresh Orders on the delay condonation application and shall take a decision in accordance with law. It is ordered accordingly.

8. In the result, the appeals filed by the assesseees are allowed for statistical purposes.

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

Sd/-
(PADMVATHY S)
Accountant Member

Sd/-
(GEORGE GEORGE K)
Vice President

Bangalore,
Dated : 16.10.2024.

/NS/*

Copy to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR, ITAT, Bangalore.

By order

Assistant Registrar
ITAT, Bangalore.