

**IN THE INCOME TAX APPELLATE TRIBUNAL  
COCHIN BENCH, COCHIN**

Before Shri Waseem Ahmed, Accountant Member and  
Shri Soundararajan K., Judicial Member

**ITA No. 658/Coch/2024**  
(Assessment Year: 2018-19)

Anabagilu Shamsuddin Harris Tri Lead Associates Tri Lead Trade Centre Anabegilu, Kasaragod 671121 [PAN: ATRPS8000J]	vs.	Income Tax Officer Ward - 1, Kasaragod
(Appellant)		(Respondent)

Appellant by:	Shri Suresh Kumar, CA
Respondent by:	Ms. Leena Lal, Sr. DR

Date of Hearing:	03.10.2024
Date of Pronouncement:	21.10.2024

**ORDER**

Per Bench

This appeal filed by the assessee is directed against the order of the National Faceless Appeal Centre, Delhi [CIT(A)] dated 18.06.2024 for Assessment Year (AY) 2018-19.

2. At the outset, we note that there was a delay 53 days in filing the appeal by the assessee before the learned CIT(A), which was not condoned by him. The reason furnished by the assessee for the delay in filing the appeal against the penalty order was that the same was not getting downloaded from the website of the Income Tax Department. Thereafter, the order was obtained after making request to the Assessing Officer (AO). Accordingly, the assessee could not be held non-vigilant in filing the appeal within the time. According to the assessee there were compelling circumstances for

delayed filing of the appeal and therefore the same should be condoned. However, the learned CIT(A) was not impressed with the submission of the assessee and accordingly dismissed the appeal as barred by time.

3. Being aggrieved by the order of the learned CIT(A), the assessee is in appeal before us.

4. The learned A.R. before us reiterated the submission as made during the appellate proceedings.

5. On the other hand, the learned Sr. DR relied on the orders of the authorities below.

6. We have heard the rival contentions of both the parties and perused the materials available on record. From the preceding discussion, we note that the assessment was framed by the AO u/s 147 of the Act after making addition of Rs.106,59,139/- which was subsequently deleted in the order passed by the learned PCIT u/s 264 of the Act. In other words, the returned income of the assessee was accepted by the Revenue. Thus, we are of the view that there was no defect in the income disclosed by the assessee in its return of income.

7. Furthermore, considering the length of delay of 53 days, we are of the view that the learned CIT(A) should have condoned the delay in filing the appeal of the assessee. Accordingly, we condone the delay and set aside the issue to the file of the learned CIT(A) for fresh adjudication as per the provisions of law.

8. In the result, appeal filed by the assessee is allowed for statistical purposes.

Order pronounced on 21<sup>st</sup> October, 2024 under Rule 34 of The Income Tax (Appellate Tribunal) Rules, 1963.

Sd/-  
(Soundararajan K.)  
JudicialMember

Sd/-  
(Waseem Ahmed)  
AccountantMember

Cochin, Dated: 21<sup>st</sup> October, 2024

n.p.

Copy to:

1. The Appellant
2. The Respondent
3. The Pr. CIT concerned
4. The Sr. DR, ITAT, Cochin
5. Guard File

By Order

Assistant Registrar  
ITAT, Cochin