

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

Before Shri Satbeer Singh Godara, Judicial Member and
Shri Amarjit Singh, Judicial Member

ITA Nos. 690 to 692/Coch/2023
(Assessment Years: 2010-11 to 2012-13)

Eepees Developers Pvt. Ltd. No. 1/3687, Kannur Road Nadakkavu, Kozhikode 673011 [PAN: AA ECS1399F]	vs.	ACIT, Circle - 1(1) & TPS Kozhikode 673011
(Appellant)		(Respondent)

Appellant by:	Shri R. Krishnan, CA
Respondent by:	Smt. V. Swarnalatha, Sr. D.R.

Date of Hearing:	19.08.2024
Date of Pronouncement:	23.10.2024

ORDER

Per Bench

These assessee's three appeals arise against orders of the National Faceless Appeal Centre, Delhi [CIT(A)] in proceedings u/s. 250 of the Income Tax Act, 1961 (the Act) as under :-

Sr. No.	ITA No.	AY	DIN & Order No.	Date
1	690/Coch/2023	2010-11	ITBA/NFAC/S/250/2023-24/1053687020(1)	13.06.2023
2	691/Coch/2022	2011-12	ITBA/NFAC/S/250/2023-24/1053710105(1)	14.06.2023
3	692/Coch/2023	2012-13	ITBA/NFAC/S/250/2023-24/1053710572(1)	14.06.2023

Heard both parties. Case files perused.

2. It emerges at the outset with the able assistance coming from both the parties that the learned CIT(A)/NFAC has refused to condone assessee's identical 176 days

delay in institution of all the lower appeals instituted on 23.06.2018 against the corresponding assessment orders dated 26.12.2017; respectively. The assessee appears to have duly filed its as many condonation petitions with identical averments therein that the impugned delay has been caused on account of miscellaneous reasons as well as communication gaps at various levels. Case law Collector Land Acquisition vs. Mst. Katiji & Ors (1987) 167 ITR 471 (SC) has settled the law long back that such delay or technical aspect(s) must make way for the cause of substantial justice. We accordingly conclude in light of assessee's condonation averments that the above identical delay of 176 days in filing of all the lower appeals deserves to be condoned and direct the learned CIT(A)/NFAC to re-examine the assessee's cases on merits as per law within three effective opportunities of hearing. Ordered accordingly.

3. These assessee's three appeals ITA.Nos.690 to 692/Coch./2023 appeals 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 23rd October, 2024.

Sd/-
(Amarjit Singh)
Accountant Member

Sd/-
(Satbeer Singh Godara)
Judicial Member

Cochin, Dated: 23rd 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

Assistant Registrar
ITAT, Cochin