

**INCOME TAX APPELLATE TRIBUNAL
“SMC” BENCH, DELHI**

BEFORE MS. MADHUMITA ROY, JUDICIAL MEMBER

**ITA No.1848/Del/2023
(Assessment Year 2017-18)**

Vanket Singhal F-2/141, First Floor, Pocket -2, Sector-11, Rohini Sector-11 Delhi - 110085	Vs.	Income Tax Officer, Ward-36(8) Civic Centre, Minto Road, New Delhi - 110002
स्थायीलेखासं. / जीआइआरसं. / PAN/GIR No: AZXPS4572K		
Appellant	..	Respondent

Appellant by :	Sh. Pragnesh Jagasheth, CA
Respondent by :	Sh. Sanjay Kumar, Sr. DR

Date of Hearing	29.10.2024
Date of Pronouncement	07.11.2024

ORDER

PER MADHUMITA ROY, JM:

The instant appeal filed by the assessee is directed against the order dated 20.03.2020 passed by the CIT(A)-13 Delhi, arising out of the Assessment order dated 15.12.2019 passed by the ITO, Ward-36(8) Delhi, Under Section 144 of the Income Tax Act (hereinafter referred to as ‘the Act’) for Assessment Year 2017-18.

2. The appeal preferred before us is barred by limitation for 1123 days out of which 650 days have suffered by lockdown due to Covid

pandemic. Hence, the appeal is barred by limitation actually for 473 days. In this regard, an application for condonation of delay has been filed by the assessee, the content whereof is as follows:

“In respect of the above, I would like to submit that I am filing this appeal under section 253(1) of the Income Tax Act, 1961 against the order of the Commissioner (Appeals) relating to A.Y.2017-18 made on the 20.03.2020, which was uploaded on Income Tax E-filing portal under e-proceedings on 20.03.2020. Though this appeal should have been filed in the office of the Tribunal on or before the counting the period of sixty days from the date of communication of the order, but it could not be so filed because the Order of CIT(A) was uploaded on E-filing portal I was unaware about the online Income Tax e-proceedings and provisions of the law for filing of appeal, further, the government of India had announced lockdown in India on 24th March, 2020 due to Covid-19 Pandemic, all the offices, shops and business premises were closed due to lockdown for prevent of spreading the Covid-19 Pandemic. Hence, I forgot to follow up about the Appeal proceedings with my 'AR' due to Covid-19 spreading situation. The hearing notices and CIT(A) order were uploaded on e-filing portal. Thereafter, when I visited to my Consultant Office and checked the E-filing portal for status of Appeal, then I came to know about the Hearing notices and CIT(A)'s order. Thereafter, we download the same and immediate filed appeal before the Hon'ble ITAT, Delhi against CIT(A)'s Order. Hence, necessary arrangement could not be made for filing of appeal before Hon'ble ITAT, Dehi Bench, Delhi in time.

Further, I would like also submit that the limitation period was extended form 15.03.2020 to 28.02.2022 as per the order of Honourable Supreme Court of India MA No.21 of 2022 for the purpose of limitation as may be prescribed under any general and special laws in the respect of all judicial or quasi-judicial proceedings. (Copy of order is attached herewith.)”

3. Having regard to the cause mentioned in the above application seeking condonation of delay particularly the Covid period considering the judgment passed by the Hon'ble Supreme Court in the case of M.A. No. 21 of 2022 dated 28.02.2022 wherein limitation period was extended from 15.03.2020 to 28.02.2022 and the further reason of having knowledge of CIT(A)'s order from the e-portal, taking steps through the consultant, and then filing the appeal which seems to be genuine the delay is condoned.

4. Heard both the parties and perused the materials on record. It appears that the assessee could not make any compliance in spite of several notices issued by the CIT(A) as those notices were served on different email at allserve66@gmail.com appearing in the notices annexed to the paper book at pages 5,6 & 7 therein and not on the email id appearing in Form No. 35 being vijaysinghal13433@gmail.com appearing at page 2 of the paper book filed by the assessee. Such facts have not been able to be controverted by the Ld. DR. Hence, in order to prevent miscarriage of justice and further having regard to the issue involved in the matter which was neither considered by the AO. In my considered opinion the assessee be given a further opportunity of being heard. Thus, the instant appeal is disposed of by remitting the issue to the file of the Ld. AO for reconsideration of the same afresh upon considering evidence on record or any other evidence which the assessee may chose to file at the time of hearing of the matter. The Ld. AO is further directed to grant an opportunity of being heard to the assessee for the ends of justice and to pass a reasoned order.

5. Assessee's appeal is, thus, allowed for statistical purposes.

Order pronounced in the open court on 07.11.2024

Sd/-
(Madhumita Roy)
Judicial Member

Date 07.11.2024
Rohit: PS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR

ITAT NEW DELHI