

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

**Before Shri Satbeer Singh Godara, Judicial Member &
Shri Amarjit Singh, Accountant Member**

ITA No.28/Coch/2024 : Asst.Year 2017-2018

Chavakkad PCARD Bank Limited Sree Chakra Arcade Guruvayur S.O., Thrissur – 680 101. PAN : AABAC5928P.	v.	The Income Tax Officer Ward 1 & TPS Guruvayur.
(Appellant)		(Respondent)

Appellant by : Sri.Cheeran Varghese, CA

Respondent by : Dr.S.Pandian, CIT-DR

Date of Hearing : 16.08.2024	Date of Pronouncement : 06.11.2024
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ORDER

Per Bench :

This assessee's appeal in ITA No.28/Coch/2024 for assessment year 2017-2018 arises out of the order of the Commissioner of Income-tax (Appeals) / NFAC vide DIN & Order No.ITBA/NFAC/S/250/ 2023-24/1058002842(1) dated 16.11.2023 in proceedings u/s.270A of the Income-tax Act, 1961; in short "the Act" hereinafter.

2. Heard both the parties. Case file perused.
3. It emerges at the outset that the learned CIT(A)/NFAC has refused to condone assessee's delay of 614 days as not supported by any reasonable cause. Learned counsel, on the other hand, has invited our attention to assessee condonation averments duly considered in pages 3 and 4 of the lower appellate discussion which indeed prove that it could institute the lower appeal on account of circumstances beyond control.

Hon'ble apex court's landmark decision in the case of Collector Land Acquisition v. Mst.Katiji & Ors. (1987) 167 ITR 471 (SC) has settled the issue long back that all such technical aspects must make way for the cause of substantial justice. Coupled with this, we find that the learned CIT(A)-NFAC has also included Covid-2019 pandemic outbreak period as well in limitation.

4. Faced with this situation and without observing anything on the merits of the case, we consider it appropriate in the larger interest of justice to remit the issue back to the file of the ld.CIT(A)/NFAC to decide the penalty appeal on merits, subject to rider that the taxpayer itself shall plead and prove its case within three effective opportunities only; at its own risk and responsibility in consequential proceedings. Ordered accordingly.

5. This assessee's appeal ITA.No.28/Coch/2024 is allowed. for statistical purposes in above terms.

Order pronounced in the open court on this 06th November, 2024.

Sd/-
(Amarjit Singh)
ACCOUNTANT MEMBER

Sd/-
(Satbeer Singh Godara)
JUDICIAL MEMBER

Cochin ; Dated : 06th November, 2024.
Devadas G*

Copy to :

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