

**IN THE INCOME TAX APPELLATE TRIBUNAL
"SMC" BENCH, AHMEDABAD**

**BEFORE DR. B.R.R. KUMAR, VICE-PRESIDENT
MS. SUCHITRA KAMBLE, JUDICIAL MEMBER**

I.T.A. No.723/Ahd/2024
(Assessment Year: 2020-21)

Khodidas Vandas Patel Discretionary Trust, Nirma House, Ashram Road, Ahmedabad-380009 PAN : AAATK 3530 B	Vs.	Income Tax Officer, Ward 1(2)(3), Vejalpur, Ahmedabad
(Appellant)	..	(Respondent)

Appellant by :	Adjournment application filed. Employee attended
Respondent by:	Shri C. Dharani Nath, Sr DR

Date of Hearing	19.11.2024
Date of Pronouncement	22.11.2024

ORDER

PER DR. B.R.R. KUMAR, VICE-PRESIDENT :

1. Adjournment application rejected.
2. This appeal has been filed by the Assessee against the order passed by the Ld. Commissioner of Income-tax (Appeals), National Faceless Appeal Centre [NFAC], Delhi (hereinafter referred to as "CIT(A)" for short), dated 09.03.2024 passed under Section 250 of the Income-tax Act, 1961 [hereinafter referred to as "the Act" for short], for Assessment Year (AY) 2020-21.
3. The Assessee has raised following grounds of appeal:-

"1. In law and in facts and circumstances of the Appellant case, the learned Commissioner of Income-tax (Appeals) has erred in points of law and facts.

2. *In law and in facts and circumstances of the Appellant case, the learned Commissioner of Income-tax (Appeals) has grossly erred in not condoning delay in filing appeal. The appeal filed on 4-10-2021 from the receipt of email dt 14-09- 2021 is within prescribed 30 days. The order u/s 154 dt 15-7-2021 was received by email on 14-09-2021. Copy enclosed. Hence, appeal filed was in time. Without prejudice to this, delay may be condoned, if appeal is treated to be filed late.*

3. *In law and in facts and circumstances of the Appellant case, the learned Commissioner of Income-tax (Appeals) has grossly erred in dismissing the ground of the appellant in calculating tax at maximum rate instead of appropriate rate and tax raised for Rs.27,069/-.*

4. *In law and in facts and circumstances of the Appellant case, the learned Commissioner of Income-tax (Appeals) has grossly erred in dismissing the ground of the appellant in charging interest u/s.234B of I.T. Act for Rs.3,240/-.*

5. *In law and in facts and circumstances of the Appellant case, the learned Commissioner of Income-tax (Appeals) has grossly erred in dismissing the ground of the appellant in charging interest u/s.234C of I.T. Act for Rs.1,366/-."*

4. The appeal of the assessee has been summarily dismissed by the ld. CIT(A) holding that there was a delay of 81 days from the date of passing of rectification order u/s 154 of the Act in filing the appeal before him. Before us, the assessee submitted that the appeal was filed before the ld. CIT(A) on 04.10.2021 from the receipt of email dated 14.09.2021 which is within the prescribed time. The copy of the email has been perused. On going through the order of the ld. CIT(A), we also find that the ld. CIT(A) has not adjudicated the issue on merits of the case. Since the appeal has been filed by the assessee in time before the ld. CIT(A) and the ld. CIT(A) has not adjudicated the issue on merits of the case, we deem it justifiable to restore

- 3-

the matter to the file of the Id. CIT(A) for adjudication *de novo*, after due issue of notice of hearing to the assessee on a valid email ID.

5. In the result, the appeal of the Assessee is allowed for statistical purposes.

The order is pronounced in the open Court on 22.11.2024

Sd/-

Sd/-

(SUCHITRA KAMBLE)
JUDICIAL MEMBER

(DR. B.R.R. KUMAR)
VICE-PRESIDENT

Ahmedabad; Dated 22/11/2024

btk

आदेश की प्रतिलिपि □ ग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त (अपील) / The CIT(A)-
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Ahmedabad
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

True Copy

उप/सहायक पंजीकार (Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Ahmedabad