

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ 'C' अहमदाबाद।  
**IN THE INCOME TAX APPELLATE TRIBUNAL  
"C" BENCH, AHMEDABAD**

**BEFORE SMT.ANNAPURNA GUPTA, ACCOUNTANT  
MEMBER  
AND  
SHRI PAWAN SINGH, JUDICIAL MEMBER**

**ITA No.1686/Ahd/2024  
Assessment Year : 2018-19**

Bharatbhai Ratanshi Shah 301, Heritage Crescent Opp: Shantiniketan Bungalows B/h. Anandham Jain Temple S.G. Road Ahmedabad 380 051. PAN : ADRPS 3228 G	V s	DCIT, Cir.3(1)(1) Ahmedabad.
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<b>(Applicant)</b>		<b>(Responent)</b>
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Assessee by :	Shri Hardik Vora, AR
Revenue by :	Shri A.P. Singh, CIT-DR

सुनवाई की तारीख/Date of Hearing : 13/11/2024  
घोषणा की तारीख /Date of Pronouncement: 27/11/2024

**आदेश/O R D E R**

**PER ANNAPURNA GUPTA, ACCOUNTANT MEMBER**

The above appeal has been filed by the assessee against order passed by the Ld.Commissioner of Income-Tax(Appeals), Delhi, National Faceless Appeal Centre [hereinafter referred to as "ld.CIT(A)] dated 4.9.2024 under section 250 of the Income Tax Act, 1961 ("the Act" for short) pertaining to Assessment Year 2018-19.

2. In the assessee, the assessee has raised as many as 12 grounds of appeal including challenge to various additions. However, the primary grievance of the assessee is against the dismissal of the appeal as unadmitted due to delay of three days in filing appeal before the ld.CIT(A), which the ld.CIT(A) noted to be unexplained and therefore held could not be condoned. The ld.counsel for the assessee stated that it is highly unjustified for the appellate authority not to condone the minuscule delay of three days that too during the covid period when the limitations were extended by the Hon'ble Supreme Court, vide order in WP 3/2020 upto 28.2.2022.

3. After hearing both the sides, we note, as pointed out by the ld.counsel for the assessee, that due to the pandemic of COVID-19, the limitation prescribed for filing appeals was extended till further orders by the Hon'ble Supreme Court vide its order dated 23/03/2020 in Suo Moto Writ Petition (Civil) No.(s) 3/2020. And the same was ultimately extended upto 28th February 2022 in M.A No.21 of 2022 dated 10th January 2022. This period of extension given by the Supreme Court, is therefore to be excluded for the purpose of limitation in filing appeal before the various authorities. No doubt, admittedly, the assessee has filed the appeal before the ld.CIT(A) on 5.10.2021 i.e. during the COVID period, and fall within the extended period.

4. In view of the same, we set aside the order of the Ld.CIT(A), agreeing with the Ld.Counsel for the assessee that there is no

delay in filing appeal before the Ld.CIT(A). The matter is remanded to the file of the learned CIT(A) for adjudication on merits. The CIT(A) is directed to provide a reasonable opportunity of hearing to the assessee during the appellate proceedings and to issue a well-reasoned, speaking order thereafter.

5. In the result, the appeal of the assessee is allowed for statistical purpose.

**Order pronounced in the Court on 27<sup>th</sup> November, 2024 at Ahmedabad.**

**Sd/-  
(PAWAN KUMAR)  
JUDICIAL MEMBER**

**Sd/-  
(ANNAPURNA GUPTA)  
ACCOUNTANT MEMBER**

Ahmedabad,dated 27/11/2024