

**IN THE INCOME TAX APPELLATE TRIBUNAL  
MUMBAI BENCH "A", MUMBAI**

**BEFORE JUSTICE (RETD.) SHRI C.V. BHADANG, PRESIDENT  
AND  
SHRI B.R. BASKARAN, ACCOUNTANT MEMBER**

ITA No. 5239/Mum/2024  
Assessment Year : 2022-23

Lords Freight (India) Private Limited, Arena Space, 10 <sup>th</sup> & 11 <sup>th</sup> Floor, Plot No. 20, JVLR, Nr. Majas Bus Depot, Jogeshwari (East), Mumbai. PAN : AACCL0108M	vs.	Deputy Commissioner of Income Tax, Circle-2(2)(1), 545, 5 <sup>th</sup> Floor, Aayakar Bhavan, M.K. Road, Mumbai.
(Appellant)		(Respondent)

For Assessee :	Shri Devendra Jain
For Revenue :	Shri Akshay Tapdiya, Sr.DR

Date of Hearing :	21-11-2024
Date of Pronouncement :	02-12-2024

**ORDER**

**PER B.R. BASKARAN, A.M :**

The assessee has filed this appeal challenging the order dated 07-08-2024 passed by the Ld. Addl/JCIT(A)-1, Vadodara and it relates to the Assessment Year (AY.)2022-23. The assessee is aggrieved by the decision of the Ld.CIT(A) in dismissing the appeal of the assessee in limine, without condoning the delay of around thirty days in filing the appeal before the Ld.CIT(A).

2. The Ld.AR submitted that the return of income filed by the assessee was initially processed u/s. 143(1) of the Income Tax Act, 1961 ('the Act') on 26-07-2023 making various adjustments to the returned income. Hence, the assessee filed appeal against the above said intimation before Ld CIT(A) and the same is pending before him.

Subsequently, the AO started scrutiny proceedings and passed the assessment order on 21-03-2024 u/s.143(3) of the Act. On the very same day, a revised intimation was issued u/s. 143(1) of the Act by CPC, wherein adjustments were made again. In view of the several orders passed for the very same assessment year, the assessee was seeking professional advice on available legal remedies and the same has led to a delay of around thirty days in filing the appeal before Ld CIT(A). Accordingly, the Ld.AR submitted that there was a reasonable cause for the assessee in filing the appeal belatedly before the Ld.CIT(A).

3. We heard the Ld.DR on this issue and perused the record. Having regard to the submissions made by the assessee, we are of the view that there was a reasonable cause for the assessee in filing the appeal belatedly before the Ld.CIT(A). Accordingly, we are of the view that the Ld.CIT(A) was not justified in not condoning the delay. Accordingly, we condone the delay in filing the appeal before the Ld.CIT(A).

4. Since the Ld.CIT(A) has not disposed the appeal on merits, we deem it proper to restore all the issues to his file for adjudicating them on merits, after affording adequate opportunity of being heard to the assessee.

5. In the result, the appeal of the assessee is treated as allowed.

Order pronounced in the open court on 02-12-2024

Sd/-

(JUSTICE (RETD.) C.V. BHADANG)  
PRESIDENT

Sd/-

(B.R. BASKARAN)  
ACCOUNTANT MEMBER

Mumbai, Date: 02-12-2024

TNMM

Copy to :

- 1) The Appellant
- 2) The Respondent
- 3) The CIT concerned
- 4) The D.R, "A" Bench, Mumbai
- 5) Guard file

By Order

Dy./Asst. Registrar  
I.T.A.T, Mumbai