

आयकरअपीलीयअधिकरण,राजकोटन्यायपीठ,राजकोट।
IN THE INCOME TAX APPELLATE TRIBUNAL,
RAJKOT BENCH, RAJKOT

BEFORE DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER
AND
SHRI DINESH MOHAN SINHA, JUDICIAL MEMBER

आयकरअपीलसं./ITA No.866, 867 and 868/RJT/2024
निर्धारणवर्ष /Assessment Year: 2013-14, 2014-15 & 2015-16

Pratikkumar Shashikantbhai Javiya B-401, Cosmos Pride, Field Marshal Road Opp: Speed Well Party Plot Rajkot. PAN :AIWPJ 0996 Q	बनाम Vs.	ITO, Ward-1(1)(1) Rajkot.
(अपीलार्थी/Appellant)	:	(प्रत्यर्थी/Respondent)

निर्धारितीकीओरसे/Assessee by : Shri R.D. Lanchandani, Id.AR
राजस्वकीओरसे/Revenue by : Shri Abhimanyu Singh Yadav, Sr-DR

सुनवाईकीतारीख/Date of Hearing : 21/01/2025

घोषणाकीतारीख/Date of Pronouncement : 28/02/2025

ORDER

PERDR. ARJUN LAL SAINI, ACCOUNTANT MEMBER:

Captioned three appeals filed by the same assessee, pertaining to assessment year (AY) 2013-14, 2014-15 and 2015-16, are directed against separate orders passed by the Learned Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre, Delhi[in short 'Ld.CIT(A)/NFAC'], under section 250 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act'), all dated 22.10.2024, which in turn arise



out of separate assessment orders passed by the Assessing Officer u/s 147 r.w.s. 144B of the Act, all dated 17.9.2021.

2.Since the issue involved in all these appeals are common and identical, therefore, these appeals have been clubbed and heard together and a consolidated order is being passed for the sake of convenience and brevity.

3.At the outset, the Learned Counsel for the assessee, begins by pointing out that in these three appeals, similar and identical issues are involved. The Ld. Counsel stated that in these three appeals, there were delay in filing appeals before the ld.CIT(A),by 165 days. The assessee, while filing appeal before the ld. CIT(A), had clearly mentioned, the reasons for delay, stating that Income Tax Department had sent the orders of assessment by e-mail, but the assessee had not received the mail, on time, therefore, delay in filing the appeal has occurred before ld. CIT(A).The ld.CIT(A) did not condone the delay, and dismissed these three appeals,on account of delay.

4.Before us, ld.Counsel further submitted that delay in filing these three appeals, are covered by the judgement of the Hon`ble Supreme Court, in the Suo Moto Writ Petition, vide MA No.21 of 2022 dated 10.01.2022, wherein, the Hon`ble Supreme Court had condoned the delay due to COVID-19 pandemic. The ld. Counsel narrated the facts stating that in all these three appeals, the assessment order was framed on 17.09.2021, and there is a requirement to file the appeal before the ld.CIT(A), within one month, from date of assessment order, which expires on 16.10.2021. However, these three appeals were actually filed before the ld.CIT(A), on 31.3.2022, hence, there are delay in filing each appeal by 165 days. The learned Counsel prayed the Bench that delay in filing these appeals, should be condoned, as the period of delay, in



these three appeals, are squarely covered by the judgement of the Hon'ble Supreme Court (supra).

5. On the other hand, the ld. DR for the Revenue, did not raise any objection, if the delay is condoned, as the entire delay is covered by the COVID-19 pandemic period, therefore, the ld. DR for the Revenue agreed that the delay may be condoned in filing these appeals, and these appeals may be restored to the file of the ld. CIT(A), for fresh adjudication on merits.

6. We have heard the Learned Counsel appearing on behalf of the respective parties at length. We find that there was a sufficient cause for such delay, and such delay has occurred due to COVID-19 pandemic, which was going on in the period when the delay in filing these appeals were occurred and because of COVID-19 pandemic, overall office work was affected and several safety norms and great precaution were in force in that period, therefore, such delay was occurred. Therefore, we find that such delay in filing these appeals are squarely covered by the order of the Hon'ble Supreme Court in the Suo Moto Writ Petition, vide MA No.21 of 2022 dated 10.01.2022, wherein it is stated that the delay in filing the appeals are condoned upto 28.02.2022. However, after 28.02.2022, there was a further grace period of 90 days, therefore, the entire delay of 165 days, in filing each appeal, is covered by the decision of the Hon'ble Supreme Court, the important para of the said judgement is reproduced below:

“In cases where the limitation would have expired during the period between 15.03.2020 till 28.02.2022, notwithstanding the actual balance period of limitation remaining, all persons shall have a limitation period of 90 days from 01.03.2022. In the event the actual balance period of limitation remaining, with effect from 01.03.2022 is greater than 90 days, that longer period shall apply.”



7. Hence, the delay should be condoned in filing these appeals, and the matter maybe restored back to the file of the Id.CIT(A) for fresh adjudication on merits, as there is no finding of the Id. CIT(A), on merit.

8. Therefore, we find merit in the submissions of the Id. Counsel for the assessee to the effect that such delay of 165 days, in each appeal, is squarely covered by the judgment of the Hon'ble Supreme Court in the Writ Petition in MA No.21 of 2022 dated 10.01.2022, wherein the delay in filing appeals are condoned by the Hon'ble Supreme Court, upto 28.02.2022, and thereafter 90 days period was also available to file the appeal, and therefore, the entire delay of 165 days is covered by the judgement of the Hon'ble Supreme Court (supra), hence, respectfully following the binding precedent, we condone the delay of 165 days, in each appeal and restore the matter back to the file of the Id.CIT(A) for adjudication on merits.

8. In the result, these three appeals of the assessee, are allowed for statistical purposes.

Order is pronounced in the open court on 28/02/2025

Sd/-
(DINESH MOHAN SINHA)
JUDICIAL MEMBER

Sd/-
(DR.ARJUNLAL SAINI)
ACCOUNTANT MEMBER

राजकोट/Rajkot

दिनांक/ Date: 28/02/2025