

**IN THE INCOME TAX APPELLATE TRIBUNAL  
'B' BENCH: BANGALORE**

**BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER AND  
SHRI SOUNDARARAJAN K, JUDICIAL MEMBER**

ITA Nos.1998-2001/Bang/2024
Assessment Years : 2017-18, 2019-20 & 2020-21

1)Patel Goods Carriers Pvt. Ltd., 2) Patel Parcels Carrier Co.,(ITA No.2001) Unit No.1, Vishal Towers, No.18/8, 1 <sup>st</sup> Main, SR Nagar, Bangalore – 560 027.  <b>PAN – AACCP 3074 G AABFP 8060 G (ITA No.2001)</b>	Vs.	The Dy. Commissioner of Income Tax, Circle – 1(3), Bangalore.
APPELLANT		RESPONDENT

Assessee by	:	Shri T Srinivasa, CA
Revenue by	:	Shri Subramanian S, JCIT (DR)

Date of hearing	:	26.02.2025
Date of Pronouncement	:	24.03.2025

**ORDER**

**PER BENCH:**

These appeals have been filed by the assessee against the order passed by the Id. CIT(A)-11, dated 16-08-2024 and 19.08.2024 for the Assessment Years 2017-18, 2019-20 and 2020-21.

***First, we take up ITA No. 1998/Bang/2024 for the asst. year 2017-18***

2. At the outset, it was noted that there was a delay of 451 days in filing the appeal before the learned CIT(A), which was considered by him as unreasonable and excessive. The assessee submitted a condonation petition before the learned CIT(A), explaining the cause of the delay. It was stated in the application that the requisite fee for filing the appeal before the learned CIT(A) was paid within the statutory period, indicating that the assessee was vigilant about the income tax dispute and had a genuine intention to file the appeal within the prescribed time. However, the staff of the tax consultant inadvertently failed to submit the appeal on time.

3. According to the assessee, all the appeals were supposed to be filed by the tax consultant along with other group appeals of the assessee, all of which were duly filed except for this present assessee and another appeal concerning M/s Patel Parcel Carrier Company. A letter from the tax consultant was also submitted, wherein the consultant took full responsibility for the failure to file the appeal within the statutory period. Based on these facts, the assessee argued before the learned CIT(A) that the delay in filing the appeal deserved to be condoned.

4. However, the learned CIT(A) disagreed with the assessee's submissions. According to the learned CIT(A), the delay, although unfortunate, could not be attributed to mere oversight by the tax consultant's office. The reasons provided were deemed insufficient. Consequently, the learned CIT(A) dismissed the appeal, referring to various judgments of Hon'ble Courts, holding that the appeal was not maintainable due to the delay in filing.

5. Aggrieved by the order of the learned CIT(A), the assessee has now appealed before us.

6. The learned AR reiterated the submissions made before the learned CIT(A) and additionally stated that the tax advocate responsible for filing the appeal went on maternity leave at the relevant time. This, too, contributed to the delay in filing the appeal. The learned AR, in light of these facts, requested that the delay be condoned and that the learned CIT(A) be directed to decide the issue on its merits as per the provisions of law.

7. On the other hand, the learned DR did not raise any serious objection to condoning the delay. The DR fairly submitted that if the Tribunal finds the explanation reasonable, the matter may be remanded to the learned CIT(A) for fresh adjudication in accordance with the law.

8. We have heard the rival contentions of both the parties and perused the materials available on record. In our considered view, the payment of the requisite fee within the statutory time for filing the appeal clearly establishes that the assessee intended to pursue the income tax matter. The assessee acted diligently by ensuring the fee payment, and the appeal was missed solely due to the professional lapse of the tax consultant's office. The assessee should not suffer due to the negligence of tax consultant office.

9. The principle of natural justice requires that a genuine case should not be dismissed on mere technical grounds. The learned DR did

not strongly oppose condoning the delay and agreed that the matter could be remanded for fresh adjudication as per law.

10. The learned CIT(A) has relied on various judicial precedents in support of the findings. However, while these cases are relevant in principle, they are not directly applicable to the present case. The assessee has duly paid the requisite fees for filing the appeal within the statutory time frame, demonstrating vigilance and due diligence in pursuing tax matters. Furthermore, the learned Authorized Representative (AR) for the assessee has candidly admitted that the delay was due to an inadvertent mistake by his office staff.

11. Considering these facts, we are prima facie of the opinion that the delay was due to a genuine and inadvertent mistake. The assessee should not face hardship for a fault that was beyond its control. Given that the lapse was neither willful nor deliberate, but a bona fide human error, the delay in filing the appeal deserves to be condoned. Accordingly, in the interest of justice, we direct the learned CIT(A) to condone the delay and hear the appeal on its merits as per the provisions of law. Hence, the ground of appeal of the assessee is partly allowed for statistical purposes.

12. In the result, the appeal of the assessee is hereby partly allowed for statistical purposes.

***Coming to ITA Nos. 1999, 2000 and 2001/Bang/2024 for the asst. years 2019-20 and 2020-21***

12. The facts of the case on hand are identical to the facts of the case discussed above, therefore, respectfully following the same, we direct the learned CIT(A) to condone the delay and hear the appeal on its merits as per the provisions of law. Hence, the grounds of appeals of the assessee are hereby partly allowed for statistical purposes.

13. In the result, the appeals of the assessee are hereby partly allowed for statistical purposes.

14. In the result, all the appeals of the assessee are hereby partly allowed for statistical purposes.

Order pronounced in court on 24<sup>th</sup> day of March, 2025

Sd/-

**(SUNDARARAJAN K)**

Judicial Member

Bangalore

Dated, 24<sup>th</sup> March, 2025

/ vms /

Sd/-

**(WASEEM AHMED)**

Accountant Member

Copy to :

1. The Applicant
2. The Respondent
3. The CIT
4. The CIT(A)
5. The DR, ITAT, Bangalore.
6. Guard file

By order

Asst. Registrar, ITAT, Bangalore