

IN THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD "D" BENCH

**BEFORE: DR. BRR KUMAR, VICE PRESIDENT
And SHRI T.R SENTHIL KUMAR, JUDICIAL MEMBER**

**ITA No.1838/Ahd/2024
Assessment Year 2017-18**

Penta Aqua Private Limited, Building No.10, Sigma Corporate, B/h Rajpath Club, Opp. S.G Road, Bodakdev, Ahmedabad-380054. PAN: AADCP5184G (Appellant)	Vs	The Income Tax Officer, Ward-3(1)(2), Ahmedabad. (Respondent)
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**Assessee Represented: Shri MK Patel, AR
Revenue Represented: Shri Rignesh Das, Sr.D.R.**

Date of hearing : 08.04.2025
Date of pronouncement : 16.04.2025

आदेश/ORDER

PER : DR. BRR KUMAR, VICE PRESIDENT:

Delay condoned

This appeal is filed by the Assessee as against the appellate order dated 26.07.2024 passed by the Commissioner of Income Tax

(Appeals)/National Faceless Appeal Centre, Delhi, relating to the Assessment Year 2017-18.

2. The assessee has raised the following grounds of appeal:

1. That on facts, and in law, the learned NFAC has grievously erred in not granting sufficient and reasonable opportunity of hearing to the appellant, and in dismissing the appeal on account of belated appeal as not admitted by not condoning the small delay of 33 days in filing the appeal.

2. That on facts, and in law, the learned NFAC ought to have condoned the delay, admitted the appeal and decided the appeal on merits.

3. The appellant craves liberty to add, alter, amend any ground of appeal.

3. On going through the record, we find that notices of hearing were issued on several occasions, but the assessee failed to submit the substantial document and also there was delay in filing the appeal before the Ld.CIT(A). The Ld.CIT(A) dismissed the appeal of the assessee since the assessee failed to furnish sufficient cause for condonation of delay in filing the appeal. The Ld. Counsel for the assessee prayed that, given an opportunity, all the details/clarification/explanation would be provided to the revenue authorities. Since the primary adjudication of ground of appeal has not been taken by Ld. CIT(A), in the interest of justice, the matter is remanded to the Ld.CIT(A) for conducting appellate proceedings *de-novo*. The assessee shall submit all the submission/documents and comply with the notices issued by the authorities without seeking any unnecessary adjournments.

4. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 16.04.2025

Sd/-
(T.R SENTHIL KUMAR)
JUDICIAL MEMBER

Sd/-
(DR.BRR KUMAR)
VICE PRESIDENT

Ahmedabad : Dated **16.04.2025**
(True Copy)

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

By order/आदेश से,

उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण,
अहमदाबाद