

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "A", PUNE

BEFORE SHRI MANISH BORAD, ACCOUNTANT MEMBER
AND
SHRI VINAY BHAMORE, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.716/PUN/2024
निर्धारण वर्ष / Assessment Year : 2017-18

Mr. Atique Habib Ansari, Flat No.3, Twin Towers, Wanowrie, Pune- 411040. PAN : ADIPA2837L	Vs.	ITO, Ward-14(3), Pune.
Appellant		Respondent

Assessee by : Shri Piyush Bafna
Revenue by : Ms. Shilpa N. C.

Date of hearing : 21.01.2025
Date of pronouncement : 21.04.2025

आदेश / ORDER

PER VINAY BHAMORE, JM:

This appeal filed by the assessee is directed against the order dated 09.02.2024 passed by Ld. Addl/JCIT(A)-2, Vadodara for the assessment year 2017-18.

2. Facts of the case, in brief, are that the appeal of the assessee was dismissed by Ld. Addl/JCIT(A)-2, Vadodara on the ground of delay, without going into merits of the case. In this regard, we find that after receiving the intimation u/s 143(1) of the IT Act the counsel of the assessee preferred rectification u/s 154 of the IT Act. The same remain pending for quite a long time & in between when

the bank account of the assessee was attached he came to know about the demand & enquired from the consultant. The consultant then advised him to file an appeal & then only the appeal was filed belatedly. Ld. Addl/JCIT(A)-2, Vadodara found that the appeal has been filed with delay & dismissed the same.

3. In this regard, we find that the order dismissing the first appeal on the ground of delayed filing of the appeal is unjustified. The counsel of the assessee furnished an affidavit duly signed by the assessee wherein the reason of delay has been described. The counsel of the assessee submitted before the bench that the circumstances were beyond the control of the assessee since he was not properly advised/informed by his consultant which resulted in the delay filing of appeal accordingly he requested before the bench to set-aside the order passed by Ld. Addl/JCIT(A)-2, Vadodara & further prayed to direct him to condone the delay & decide the appeal afresh on merits of the case.

4. Considering the totality of the facts of the case & in the interest of justice, without going into merits of the case, we deem it appropriate to set-aside the order passed by Ld. Addl/JCIT(A)-2, Vadodara with a direction to condone the delay & decide the appeal afresh on merits of the case as per fact & law after providing

reasonable opportunity of hearing to the assessee. The assessee is also hereby directed to respond to the notice issued by Ld. Addl/JCIT(A)-2, Vadodara and submit the requisite details in support of grounds of appeal on the appointed date without seeking any adjournment under any pretext, otherwise Ld. Addl/JCIT(A)-2, Vadodara shall be at liberty to pass appropriate order as per law. Thus, the grounds of appeal raised by the assessee are partly allowed.

5. In the result, the appeal of the assessee stands partly allowed for statistical purposes.

Order pronounced on 21st day of April, 2025.

Sd/-
(MANISH BORAD)
ACCOUNTANT MEMBER

Sd/-
(VINAY BHAMORE)
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 21st April, 2025.

Sujeet

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. Addl/JCIT(A)-2, Vadodara.
4. The Pr. CIT/CIT concerned.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "A" बेंच, पुणे / DR, ITAT, "A" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.