

**IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH, KOLKATA**  
**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER**  
**AND**  
**SHRI RAKESH MISHRA, ACCOUNTANT MEMBER**

आयकर अपील सं/ITA No.1460/PAT/2025  
(निर्धारण वर्ष / Assessment Year : 2013-2014)

<b>Chand Ratan Bahety,</b> 4 <sup>th</sup> Floor, 6, Ritche, Kolkata-700019	Vs	<b>ITO Ward-37(4), Kolkata</b>
<b>PAN No. :AEHPB 2280 C</b>		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से /Assessee by	:	Shri Siddarth Jhajharia, FCA
राजस्व की ओर से /Revenue by	:	Ms. Archana Gupta, Addl.CIT-Sr.DR
सुनवाई की तारीख / <b>Date of Hearing</b>	:	09/09/2025
घोषणा की तारीख/ <b>Date of Pronouncement</b>	:	09/09/2025

**आदेश / ORDER**

**Per George Mathan, JM:**

This is an appeal filed by the assessee against the order passed by the Id.CIT(A), National Faceless Appeal Centre (NFAC), Delhi, dated 11.06.2025 for the assessment year 2013-2014.

2. Shri Siddarth Jhajharia, Id. AR appeared on behalf of the assessee and Ms. Archana Gupta, Sr.DR appeared on behalf of the revenue.

3. It was submitted by the Id. AR that the Id.CIT(A) has dismissed the appeal of the assessee for delay of 40 days. It was the submission that the assessment order dated 22.03.2016 was served on the assessee on 07.04.2016. It was the submission that the appeal before the Id.CIT(A) was been filed on 15.06.2016. It was submitted that this was the first year in which appeal was being filed through online. It was the submission that the CBDT has also issued Circular No.20/2016, dated 26<sup>th</sup> May, 2016, wherein it states as under :-

**Circular No. 20/2016**

**F.No.279/Misc/M-54/2016/ITJ**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**Central Board of Direct Taxes**

New Delhi, Dated: 26th May, 2016

**Subject: E-filing of appeals: Extension of time limit - reg.**

Rule 45 of the Income Tax Rules, 1962, mandates compulsory e-filing of appeals before Commissioners of Income Tax (Appeals) with effect from 01.03.2016 in respect of persons who are required to furnish return of income electronically. It has come to the notice of the Central Board of Direct Taxes (hereinafter referred to as the Board) that in some cases the taxpayers who were required to e-file Form 35, were unable to do so due to lack of knowledge about e-filing procedure and/or technical issues in e-filing. Also, the EVC functionality for verification of e-appeals was made operational from 12.05.2016 for individuals and from 19.05.2016 for other persons. Word limit for filing grounds of appeal and mapping of jurisdiction of Commissioners of Income Tax (Appeals) were also a cause of grievance in some cases.

2. The matter has been examined by the Board. While the underlying issues relating to e-filing of appeals have since been addressed and resolved, in order to mitigate any inconvenience caused to the taxpayers on account of the new requirement of mandatory e-filing appeals, it has been decided to extend the time limit for filing of such e-appeals. E-appeals which were due to be filed by 15.05.2016 can be filed up to 15.06.2016. All e-appeals filed within this extended period would be treated as appeals filed in time.
3. In view of the extended window for filing e-appeals, taxpayers who could not successfully e-file their appeal and had filed paper appeals are required to file an e-appeal in accordance with Rule 45 before the extended period i.e. 15.06.2016. Such e-appeals would also be treated as appeals filed within time.

*Sadhana*  
 26/5/16  
 (Sadhana Panwar)  
 DCIT (OSD) (ITJ),  
 CBDT, New Delhi.

Copy to:

1. The Chairman, Members and officers of the CBDT of the rank of Under Secretary and above.
2. OSD to Revenue Secretary.
3. All Pr. Chief Commissioners of Income-Tax & All Directors General of Income-Tax with a request to bring to the attention of all officers.
4. The Pr. Director General of Income-Tax, NADT, Nagpur.

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4. It was the prayer that the issues in this appeal may be restored to the file of Id.CIT(A) for readjudication and to hold that there was no delay in filing the appeal.

5. In reply, Id.Sr. DR submitted that the Id. CIT(A) has categorically mentioned that the appeal was due to be filed on 06.05.2016 and the appeal has been filed only on 15.06.2016 and there was a delay of 40 days. It was further submitted that the reason for the delay has not been provided. It was further submitted that the order of the Id.CIT(A) is liable to be upheld.

6. We have considered the rival submissions. A perusal of the order of the Id.CIT(A) shows that the Id.CIT(A) has given detailed reasons for not condoning the delay and also no reasons have been provided by the assessee in regard to condonation of delay. This being so, we find no reason to interfere in the order of the Id.CIT(A) and we uphold the same. Consequently, appeal of the assessee is dismissed.

7. In the result, appeal of the assessee is dismissed.

Order dictated and pronounced in the open court on 09/09/2025.

Sd/-  
**(RAKESH MISHRA)**

लेखा सदस्य/ ACCOUNTANT MEMBER

Sd/-  
**(GEORGE MATHAN)**

न्यायिक सदस्य / JUDICIAL MEMBER

**कोलकाता** Kolkata; दिनांक Dated 09/09/2025

*Prakash Kumar Mishra, Sr.P.S.*

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

1. अपीलार्थी / The Appellant-
2. प्रत्यर्थी / The Respondent-
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, **कोलकाता** / DR,  
ITAT, Kolkata
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

(Assistant Registrar)  
Income Tax Appellate Tribunal, Kolkata