

**IN THE INCOME TAX APPELLATE TRIBUNAL
“A” BENCH : BANGALORE**

**BEFORE SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER
AND SHRI. KESHAV DUBEY, JUDICIAL MEMBER**

ITA Nos.1416, 1417/Bang/2025
Assessment Years : 2017-18, 2018-19

M/s. Cryptopy Technologies Pvt. Ltd., C/o. Quickr India Pvt. Ltd., Door No.167, SRK Nagar Post, No.106, Sub No.5 6, 7, 8 and 9, Rachenahalli, K. R. Puram Hobli Bangalore – 560 045. PAN : AAFCC 4031 P	Vs.	DCIT, Circle– 5(5)(1), Bangalore.
APPELLANT		RESPONDENT

Assessee by	:	Shri. Navneeth Kini, CA
Revenue by	:	Shri. K. M. Mahesh,CIT(DR)(ITAT), Bangalore.

Date of hearing	:	18.09.2025
Date of Pronouncement	:	25.09.2025

ORDER

Per Laxmi Prasad Sahu, Accountant Member :

These two appeals are filed by the assessee against separate Orders passed by CIT(A) order vide Order Nos.ITBA/NFAC/S/250/2024-25/1070359332(1) and ITBA/NFAC/S/250/2024-25/1070358367(1), both Orders dated 14.11.2024.

2. At the outset of hearing, it was noticed that the appeal filed for the Assessment Year 2017-18 is delayed by 144 days. In this regard, assessee has filed affidavit which is as under:

1. That I am authorized to make this affidavit on behalf of Cryptopy Technologies Private Limited and am fully conversant with the facts and circumstances of the case.
2. That we received the order of the First Appeal Authority dated 14-Nov-2024 in respect of the assessment year 2017-18.
3. That after receipt of the said order, we were under a bona fide belief that the issue was a rectification of mistake apparent from the record and hence eligible for rectification under Section 154 of the Income Tax Act, 1961.
4. That further, we did not receive proper professional advice or clarity from the department or our advisors whether the appeal should be filed in the name of the assessee or the successor entity, or whether it should be pursued before the jurisdictional Assessing Officer of the assessee or that of the successor entity, especially since separate Income Tax Returns backed by separate audited financial statements were filed.
5. That with the amalgamation of the company and its consequent cessation to exist, along with the resignation of the person in charge on 31-Dec-2024, some time was necessarily taken by us to access the relevant records and form a final view on the proper course to be pursued — whether to seek rectification under Section 154 of the Income Tax Act or to prefer an appeal before the Hon'ble Income Tax Appellate Tribunal.
6. That the delay in filing the appeal beyond the prescribed period was neither deliberate nor intentional but arose due to the above stated genuine and unavoidable circumstances.
7. That we respectfully pray before the Hon'ble Tribunal to condone the delay in filing the appeal and admit the same in the interest of justice.
8. That the contents of this affidavit are true to the best of my knowledge and belief and nothing material has been concealed.

3. On going through the explanation submitted by the learned Counsel and by relying on the judgment of the Hon'ble Supreme Court in the case of Collector of Land Acquisition Vs. MST Katiji and Others, (1987) 2 SCC 107 : 1987 (2) SC, the delay in filing the appeal is condoned.

4. Both these appeals filed by the assessee before the learned CIT(A) against the Assessment Orders passed by the AO vide Order Nos.ITBA/AST/S/143(3)/2019-20/1022448227(1) dated 16.12.2019 and ITBA/AST/S/143(3)/2021-22/1032691992(1) dated 27.04.2021 respectively are ex-parte Orders for non-prosecution from the assessee's side. The learned Counsel submitted that due to change of the management and merger of the company,

notice issued by the learned CIT(A) could not be noticed as the notices might have settled in the spam folder, therefore, notices issued by the learned CIT(A) could not be responded to. He requested and undertook that if a chance is given to the assessee, assessee will substantiate with cogent materials.

5. On the other hand, learned DR relied on the Order of the lower authorities and submitted that several chances were given to the assessee but assessee did not respond.

6. Considering the rival submissions and on perusal of the entire material available on record and Orders of authorities below, we noted that assessee filed appeal before the learned CIT(A) against the Assessment Order passed by the AO and during the course of appellate proceedings, the learned CIT(A) issued various notices but assessee did not comply with the notices. Accordingly, the CIT(A) passed Order on the basis of material available before him and dismissed appeal of the assessee.

7. Considering the facts of the case and in the interest of justice, we are remitting this issue back to the file of the AO with a cost of Rs. 10,000/- for each appeal. Assessee has to pay the cost and produce necessary evidence to the AO before taking up the case and decide the issue as per law. Assessee is directed to co-operate with the Revenue and shall not seek unnecessary adjournment. In case of failure no second leniency shall be granted. It is ordered accordingly.

8. In the result, appeal filed by the assessee is allowed for statistical purposes.

Pronounced in the open court on the date mentioned on the caption page.

Sd/-

**(KESHAV DUBEY)
Judicial Member**

Sd/-

**(LAXMI PRASAD SAHU)
Accountant Member**

Bangalore.

Dated: 25.09.2025.

/NS/*

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|---------------|------------------------|
| 1. Appellants | 2. Respondent |
| 3. DRP | 4. CIT |
| 5. CIT(A) | 6. DR,ITAT, Bangalore. |
| 7. Guard file | |

By order

Assistant Registrar,
ITAT, Bangalore.