

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

**BEFORE SHRI PRASHANT MAHARISHI, VICE PRESIDENT
AND SHRI SOUNDARARAJAN K, JUDICIAL MEMBER**

**ITA No.2099/Bang/2025
Assessment Year: 2011-12**

ACIT, Circle – 4(1)(1), Bangalore.	Vs.	M/s. Manhattan Associates (India) Development Centre Pvt. Ltd., 5 th & 6 th Floor, B1 Block, Brigade Tech Gardens Brigade Properties Pvt. Ltd., SEZ, Brookfield, Kundalahalli S.O. Bangalore North, Bangalore – 566 037. PAN: AADCM 0727 A
APPELLANT		RESPONDENT

Appellant by	:	Shri. Nirmal Mathew, Advocate
Respondent by	:	Dr. Divya K. J, CIT(DR)(ITAT), Bangalore.

Date of hearing	:	02.02.2026
Date of Pronouncement	:	10.03.2026

ORDER

Per Prashant Maharishi, Vice President:

1. Captioned appeal is filed by The Assistant Commissioner Of Income Tax, Circle – 4(1)(1), Bangalore, [the Ld AO] regarding Manhattan Associates (India) Development Centre Pvt. Ltd. [Assessee/ Respondent] for the assessment year 2011–12. The appeal challenges the appellate order dated 28 February 2024 from The Commissioner Of Income Tax (A) – 12, Bangalore, [the Ld CIT [A]] who partly allowed the

assessee's appeal against the assessment made under section 143(3) read with section 144C of The Income Tax Act, 1961[The ACT] .The assessing officer, expressing dissatisfaction with the appellate order has submitted this appeal, outlining nine separate grounds related to transfer pricing matters.

2. According to Form No. 36 under Rule 47(1) of the Income Tax Rules 1962, the learned AO noted that the order issued under Section 250 of the Income Tax Act was received by him on 28 February 2024. However, the appeal was not submitted until 25 September 2025. As a result, the registry issued a defect memo on 25/9/2025, indicating that the appeal was filed 513 days after the deadline.
3. So, in addition to the appeal, the learned assessing officer has applied for condonation of delay, as detailed in the letter dated 25 6/9/2025, which is as follows:

"Kindly refer to the above cited subject.

2. The condonation of delay may kindly be granted for filing of second appeal before the Hon'ble ITAT in the case of M/S. MANHATTAN ASSOCIATES (INDIA) DEVELOPMENT CENTRE PRIVATE LIMITED for 2011-12 against the order of the CIT (A), Bengaluru-4/10659/2015-16 (Manual Appeal Register Number: 213/2015-16) dated 28.02.2025, for the unintentional and unavoidable reasons mentioned hereunder:

3. The delay of 150 days in filing of appeal before the ITAT was due to circumstances beyond the control of the appellant. This office was busy with time-barring work related to 148 proceedings. Further, we had to

report the weekly disposal relating to pending OGE and rectification cases. This involved significant efforts and dedicated resources toward achieving the targets.

4. Further, a significant number of CPGRAM/grievances were received under the CPGRAM platform, we required immediate attention and resolution. Timely disposal of these grievances, as directed by the board added to the workload of this office. Further, the audit and performance audit in CPGRAM/grievances and e-nivaran is going on in this office since April 2025. The functioning of the ITBA has been severely hampered in recent times. Further, frequent breakdown and technical glitches have caused considerable delays in executing routine processes."

4. The registry calculated the delay from the assessing officer's stated receipt date of 28 February 2024. There is no explanation for using 28 February 2025 as the reference, which results in a claimed delay of only 150 days; this contradicts Form No. 36 filed by the officer.
5. The registry indicates a delay of 513 days, not 150 days as stated in the petition.
6. No sufficient cause is provided for the impugned delay, but only general workload claims common to all assessing officers is stated reason for the delay.
7. Therefore, the delay cannot be condoned, Consequently, the appeal submitted by the learned assessing officer is not

admitted and is dismissed in limine for the four reasons outlined above.

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

Sd/-
(SOUNDARARAJAN K)
Judicial Member

Sd/-
(PRASHANT MAHARISHI)
Vice President

Bangalore,
Dated: 10.03.2026.
/NS/*

Copy to:

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

By order

Assistant Registrar,
ITAT, Bangalore.