



IN THE INCOME TAX APPELLATE TRIBUNAL
NAGPUR BENCH, NAGPUR – VIRTUAL COURT

BEFORE SHRI S. S. GODARA, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.97/NAG/2020
निर्धारण वर्ष / Assessment Year: 2008-09

Smt. Rashidabanu Abubaker Mitha, 485, C/o Hotel Regal Opp. Pacheriwala Dharamshala, Sitabuldi, Nagpur- 440012. PAN : ADQPA0655C	Vs.	ITO, Ward- 3(3), Nagpur.
Appellant		Respondent

Assessee by : Shri Naresh Jakhotai
Revenue by : Shri G. J. Ninawe
Date of hearing : 02.11.2022
Date of pronouncement : 27.12.2022

आदेश / ORDER

PER S. S. GODARA, JM:

This assessee's appeal for assessment year 2008-09 arises against the CIT(A)-1, Nagpur's order dated 25.02.2020 passed in case no. CIT(A)-1/502/2010-11, involving proceedings u/s 143(3) of the Income Tax Act, 1961; in short "the Act".

Heard both the parties. Case file perused.

2. It emerges at the outset that there is hardly any requirement for this tribunal to delve deeper in the relevant factual matrix. Suffice to say, a perusal of the case file reveals that the CIT(A) has refused to condone 3 days delay in filing of the lower appeal as per his detailed discussion in para 4.1 page 3 in issue. That being the case

and in light of fact that the assessee's stand all along has been attributed to the foregoing delay to various communication gaps, I quote hon'ble apex court's landmark decision Collector Land Acquisition V/s. Mst. Katiji & Others (1987) 167 ITR 471 (SC) setting the law long back that all such technical aspects must make way for the cause of substantial justice and condone the same in larger interest of justice. Learned CIT(A) is directed to decide the assessee's appeal afresh on merits as per law preferably within three effective opportunities of hearing. Ordered accordingly.

3. This assessee's appeal is allowed for statistical purposes in above terms.

Order pronounced on this 27th day of December, 2022.

Sd/-
(S. S. GODARA)
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 27th December, 2022.

Sujeet

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A)-1, Nagpur.
4. The Pr. CIT-1/2/3, Nagpur.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, नागपुर / DR, ITAT, Nagpur.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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