

आयकर अपीलीय अधिकरण "बी" न्यायपीठ पुणे में ।
IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH, PUNE

(Through Virtual Court)

BEFORE SHRI R.S.SYAL, VICE PRESIDENT
AND
SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER

Sl. No.	ITA No.	Name of the Appellant	Name of the Respondent	Asst. Year	Quarter	Form
1 - 12	2080/PUN/2019	Sambhajirao Shinde	The ACIT	2013-14	Q2	24Q
	2081/PUN/2019	Jr. College,	CPC-TDS,	2013-14	Q4	24Q
	2082/PUN/2019	(Vocational Edn.)	Ghaziabad	2013-14	Q3	24Q
	2083/PUN/2019	H. No.48, C/o.		2014-15	Q1	24Q
	2084/PUN/2019	Sambhaji		2014-15	Q4	24Q
	2085/PUN/2019	Mahavidyalaya,		2014-15	Q3	24Q
	2086/PUN/2019	Muruji Peth,		2015-16	Q4	24Q
	2087/PUN/2019	Solapur North,		2015-16	Q3	24Q
	2088/PUN/2019	Solapur-413 002		2015-16	Q2	24Q
	2089/PUN/2019	PAN : AAETS2163G		2015-16	Q1	24Q
	2090/PUN/2019			2016-17	Q1	24Q
	2098/PUN/2019			2014-15	Q2	24Q

Assessee by : Shri Pramod Shingte

Revenue by : Shri S.P Walimbe

सुनवाई की तारीख / Date of Hearing : 04.06.2021

घोषणा की तारीख / Date of Pronouncement : 14.06.2021

आदेश / ORDER

PER BENCH:

These bunch of 12 appeals preferred by the assessee emanates from the different orders of the Ld. CIT(Appeals), Pune-10 dated 14.11.2019 for the respective assessment years captioned hereinabove and as per the grounds of appeal on record.

2. Originally these cases were posted before us to consider the appeals for early hearing as per the request application of the assessee. However, on

hearing the parties, the issue arising thereof from these appeals pertains to the condonation of delay in filing these appeals before the Ld. CIT(Appeals) and the issue of charging fees u/s.234E of the Income Tax Act, 1961 (hereinafter referred to as 'the Act').

3. The Ld. Counsel for the assessee taking ITA No.2080/PUN/2019 for the assessment year 2013-14 (24Q-Q2) as lead case demonstrated the fact that the Ld. CIT(Appeals) has not adjudicated the rights and liabilities of the parties nor has given any findings on merits in all these cases. The Ld. CIT(Appeals) has simply dismissed these appeals on the grounds that there were delay in filing of the said appeals before him. The assessee even has tried to convince the Ld. CIT(Appeals) by filing condonation petition for delay as well as reasons for such delay. However, the Ld. CIT(Appeals) as evident from his order was not convinced with the reasonableness of the reasons provided by the assessee for such delay and dismissed all these appeals solely on the ground of delay in filing of the appeals. In the lead case in ITA No.2080/PUN/2019 for the assessment year 2013-14 (24Q-Q2) at Para 4 of the Ld. CIT(Appeals)'s order, these facts are enumerated.

4. We have perused the case records placed before us and the reasons submitted by the assessee before the Ld. CIT(Appeals) for late filing of such appeals. We are of the considered view that every Quasi-Judicial Authority in the interest of justice should try to provide reasonable opportunity of hearing to the assessee and complete the hearing and dispose of the matter on merits. The Ld. DR before us also conceded to these facts and did not raise any objection if these matters were remanded back to the file of the Ld. CIT(Appeals) for re-adjudication on merits. In respect thereof, we set aside the respective orders of the Ld. CIT(Appeals) and remand the same back to their

files for re-adjudication on merits while complying with the principles of natural justice and as per law.

5. Therefore, all these 12 appeals are taken as heard and as per observations aforesaid, all the appeals of the assessee are allowed for statistical purposes.

6. In the result, **all the appeals of the assessee are allowed for statistical purposes.**

Order pronounced on 14th day of June, 2021.

Sd/-
R.S.SYAL
VICE PRESIDENT

Sd/-
PARTHA SARATHI CHAUDHURY
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 14th June, 2021
SB

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT (Appeals), Pune-10.
4. The CIT (TDS), Pune.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "बी" बेंच, पुणे / DR, ITAT, "B" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

निजी सचिव / Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.

		Date	
1	Draft dictated on	04.06.2021	Sr.PS/PS
2	Draft placed before author	14.06.2021	Sr.PS/PS
3	Draft proposed and placed before the second Member		JM/AM
4	Draft discussed/approved by second Member		AM/JM
5	Approved draft comes to the Sr. PS/PS		Sr.PS/PS
6	Kept for pronouncement on		Sr.PS/PS
7	Date of uploading of order		Sr.PS/PS
8	File sent to Bench Clerk		Sr.PS/PS
9	Date on which the file goes to the Head Clerk		
10	Date on which file goes to the A.R		
11	Date of dispatch of order		