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IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: G: NEW DELHI

BEFORE SHRI CHANDRA MOHAN GARG, JUDICIAL MEMBER
AND
SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER

ITA Nos. 2713 to 2720/Del/2022
Assessment Year: 2020-21

SVP Industries Limited, 59/15, Satyam House, Guru Ravidas Marg, Kalkaji, South Delhi 110019 **PAN AAECS 3637 C**	vs.	The DCIT (TDS), Gautam Budh Nagar, Noida, UP 201301
(Appellant)		(Respondent)

For Assessee :	Shri Akhil Goyal, CA
Revenue For :	Shri Anuj Garg, Sr. DR

Date of Hearing :	07.06.2023
Date of Pronouncement :	07.06.2023

ORDER

PER BENCH:-

These appeals have been filed against the order of Ld. NFAC, New Delhi dated 21.09.2022 for AY 2020-21.

2. The grounds of assessee are as follows:-

1. On the facts and circumstances of the case the order passed under section 250(6) of the Act by Learned Commissioner of Income Tax (Appeal) is bad in law and deserves to be quashed.

2. On the facts and circumstances of the case and in Law, the Learned Commissioner of Income Tax (Appeal) erred in not condoning the delay, and dismissing the appeal in gross negligence of provisions of section 3(1)(b) of the Taxation and other laws (Relaxation and amendment of certain provisions) Act, 2020.

3. On the facts and circumstances of the case and in law, the Learned Commissioner of Income Tax (Appeal has erred in not considering the submissions of the appellant, and dismissing the appeal in a summary manner.

3. The learned authorized representative of assessee (AR) submitted that the Learned Commissioner of Income Tax (Appeal) erred in not condoning the delay, and dismissing the appeal in gross negligence of provisions of section 3(1)(b) of the

Taxation and other laws (Relaxation and amendment of certain provisions) Act, 2020. He further submitted that the Learned Commissioner of Income Tax (Appeal has erred in not considering the submissions of the appellant, and dismissing the appeal in a summary manner. The learned counsel also pointed out that the ld. CIT(A) dismissed the seven appeals of assessee by denying condonation of delay of 310 days out of which most of the time was pertaining to the extended time as per judgment of Hon'ble Supreme Court extending and relaxation prescribed time limit for all judicial or quashi judicial authorities. The learned AR submitted the ld. CIT(A) has erred in denying the condonation of delay and dismissing the appeal by the treating the same as time barred. He further submitted the ld. CIT(A) may kindly be granted to condone the delay keeping in view extending time period by Hon'ble Supreme Court and sufficient cause shown by the assessee.

3. The learned AR further submitted that the ld. CIT(A) dismissed appeal of assessee ITA No. 2716/Del/2022 for AY 2020-21 on account of a very petty allegation that the copy of intimation u/s. 200A(1) of the Act, against which appeal has been filed has not been furnished in spite of the fact that the same was furnished through official portal on which appeals were filed. The AR also submitted that the assessee is again willing to comply with all requirement and direction of learned CIT(A) therefore this appeal may also be restored to the file of ld. CIT(A) for adjudication.

4. Replying to the above, the ld. Senior DR strongly supported to the first appellate order. However, he did not controvert a factual position that the Assessing Officer/CPC issued intimation u/s. 200A/206CB during the period from 02.01.2020 to 17.10.2020 and appeals before ld. CIT(A) were filed on 16.02.2021 and 17.02.2021 and this period falls within the period of Covid-19. The provision of section 3(1)(b) of the Taxation and other laws (Relaxation and amendment of certain provisions) Act, 2020, provides that the period falls during Covid-19 pandemic would not be included while calculating the time limit for filing lis and other appeals etc. before judicial and quashi judicial authorities. The ld. Senior DR also submitted that the Department has no serious objection if the appeals are restored to the file of ld. CIT(A) for a fresh adjudication.

5. Therefore the ld. CIT(A) has grossly erred in dismissing the prayer of condonation of delay and dismissing the seven appeals, excluding ITA No. 2716/Del/2022 in limine. It is also pertinent to mention that during Covid-19 period there was mess in the country and the litigants were facing huge trouble in filing their cases before the competent authorities, in such a situation non-filing of copy of appealed order cannot be a justified ground for dismissing the appeal. Such kind of defects may rectified by way of issuing defect notice and in such a situation dismissal of ITA No. 2716/Del/2022 was also not justified.

6. Therefore, in view foregoing we hold that the ld. CIT(A) was not correct and justified in dismissing the prayer of condonation of delay which was caused during extended and relaxed period due to Covid-19 pandemic and thus we direct the ld CIT(A) to consider the extended time limit and treat the appeals as has been filed within prescribed time limit. The ld. CIT(A) was also not correct and justified in dismissing the ITA No. 2716/Del/2022 on account of filing of copy of appealed order. Therefore, first appellate order in all eight appeals are set aside and the appeals are restored to the file of ld. CIT(A) for adjudication of first appeal afresh without being influenced from the earlier orders and after allowing due opportunity of hearing to the assessee. Assessee is also directed to co-operate during the hearing and file all the require copies of orders and judgments for adjudication of appeal on merits. 3.

7. In the result, the appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open court on 07.06.2023.

Sd/-	Sd/-
(PRADIP KUMAR KEDIA)	(CHANDRA MOHAN GARG)
ACCOUNTANT MEMBER	JUDICIAL MEMBER

Dated: 07th June, 2023.

NV/-

Copy forwarded to :

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

// By Order //

Asstt. Registrar, ITAT, New Delhi