

आयकर अपील अा अधकरण, राजकोट ँयायपीठ, राजकोट ।  
IN THE INCOME TAX APPELLATE TRIBUNAL  
RAJKOT BENCH, RAJKOT

BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER  
AND MS. MADHUMITA ROY, JUDICIAL MEMBER

आयकर अपील सं./ ITA No. 238/Rjt/2019

अाधरण वष/Assessment Year: 2014-15

Shri Nirav Prabhudas Rananga Bajariya Fali, Jalani Jar, Jamnagar	Vs	The Income Tax Officer, Ward-2(5), Jamnagar
PAN No. ABJ PR3 479 C		
अपीलाथ/ (Appellant)		अायथ/ (Respondent)
Assessee by :		Shri Chetan Agarwal, CA
Revenue by :		Shri Suhas Mistry, Sr. DR

सुनवाई क ताराख/Date of Hearing : 27/02/2020

घोषणा क ताराख /Date of Pronouncement : 28/02/2020

**PER BENCH:**

The instant appeal filed by the assessee is directed against the order dated 28.07.2017 passed by the Commissioner of Income Tax (Appeals), Jamnagar arising out of the order dated 16.12.2016 passed by the ITO, Ward-2(5), Jamnagar under section 143(3) of the Income Tax Act, 1961 (hereinafter referred as to "the Act") for the Assessment Year (A.Y.) 2014-15.

Heard the parties, perused the records.

2. It appears from the records that the Ld. CIT(A) on 27.08.2019 dismissed the appeal preferred by the assessee ex-parte rejecting the reason given by the assessee for delay of 211 days in filing the appeal before the said First Appellate Authority. Consequently the grounds of appeal have also been dismissed.

We have perused the relevant documents particularly medical document in respect to the ill health of both the father and the elder brother of the assessee for which the assessee could not appear before the First Appellate Authority as urged by the assessee which seems to be genuine and hence in order to prevent the miscarriage of justice, we find it fit and proper to direct the Ld. CIT(A) to consider the issue afresh upon giving an opportunity of hearing to the assessee and upon considering the relevant material available before him and also considering any document which the assessee may choose file at the time of hearing of the appeal. However, we make it clear that the delay in preferring the appeal before the First Appellate Authority is hereby condoned. The appeal is thus allowed for statistical purpose.

3. In the result, appeal filed by the assessee is allowed for statistical purpose.

Order pronounced in the Court on 28<sup>th</sup> February, 2020 at Rajkot.

**Sd/-**  
**(WASEEM AHMED)**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**(MADHUMITA ROY)**  
**JUDICIAL MEMBER**

Rajkot; Dated, 28/02/2020

Tanmay Datta, Sr.PS

TRUE COPY

**आदेश का प्रतिलिपि अप्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त(अपील) / The CIT(A)
5. वित्तीय प्रशासक, आयकर अपीलार्थी अधीकरण, / DR, ITAT, Rajkot
6. गार्डफाइल / Guard file.

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt.Registrar)  
आयकर अपीलार्थी अधीकरण, / ITAT, Rajkot