

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

**BEFORE SHRI CHANDRA POOJARI, ACCOUNTANT MEMBER
AND
SHRI KESHAV DUBEY, JUDICIAL MEMBER**

ITA No.851/Bang/2024
Assessment Year: 2017-18

Suresh Kumar Venkatesh No.19, I Block, 15 th Cross Akshayanagar Ramamurthynagar Bangalore 560 016 PAN NO : AKCPV1909K	Vs.	ITO Ward-4(2)(1) Bangalore
APPELLANT		RESPONDENT

Appellant by	:	NONE
Respondent by	:	Sri V. Parithivel, D.R.

Date of Hearing	:	06.06.2024
Date of Pronouncement	:	06.06.2024

O R D E R

PER KESHAV DUBEY, JUDICIAL MEMBER:

This appeal by assessee is directed against the order of NFAC for the assessment year 2017-18 dated 19.2.2024 passed u/s 250 of the Income Tax Act, 1961 (in short “The Act”).

2. The assessee is in appeal before us for disposing the appeal of the assessee in limine by not condoning the delay of 102 days filed before NFAC belatedly. Ld. A.R. submitted that there was a delay of 102 days in filing the appeal before NFAC as the assessee was waiting to receive a confirmation letter from S. Hanumesh who has made impugned advance money to the assessee so as to deposit the same into assessee’s Axis Bank account No.91302002925. According to the assessee, a delay in receipt of confirmation from the person who has advanced money to the assessee. Hence, assessee has been

waiting to file appeal before NFAC after getting confirmation from S. Hanumesh.

3. We have heard the rival submissions and perused the materials available on record. We find that the reason advanced by the assessee for delay in filing the appeal before NFAC is reasonable and bonafide. Accordingly, we condone the delay of 102 days in filing the appeal before NFAC and thereafter in the interest of justice, we remit the issue in dispute with regard to addition made by Id. AO to the file of NFAC for deciding it afresh after going through the evidence to be produced by the assessee before NFAC. Ordered accordingly.

4. In the result, appeal of the assessee is partly allowed for statistical purposes.

Order pronounced in the open court on 6th June, 2024

Sd/-
(Chandra Poojari)
Accountant Member

Sd/-
(Keshav Dubey)
Judicial Member

Bangalore,
Dated 6th June, 2024.
VG/SPS

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The DR, ITAT, Bangalore.
5. Guard file

By order

Asst. Registrar,
ITAT, Bangalore.