

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

**BEFORE SHRI CHANDRA POOJARI, ACCOUNTANT MEMBER
AND
SHRI PRAKASH CHAND YADAV, JUDICIAL MEMBER**

ITA No.1205/Bang/2024
Assessment Year: 2020-21

Sri Vaishnavi Wines Panchayat No.4-4-73 Budagumpa Road Karatagi Tq. Gangavathi Dist. Koppal 583 229 PAN NO : ADZFS0700P	Vs.	ITO Ward-1 Koppal
APPELLANT		RESPONDENT

Appellant by	:	Sri Veeranna M., Murgod, A.R.
Respondent by	:	Sri Ganesh R. Ghale, Standing Counsel for Department

Date of Hearing	:	22.07.2024
Date of Pronouncement	:	22.07.2024

O R D E R

PER CHANDRA POOJARI, ACCOUNTANT MEMBER:

This appeal by assessee is directed against order of NFAC for the assessment year 2020-21 dated 13.3.2024 passed u/s 250 of the Income Tax Act, 1961 (in short “The Act”).

2. The assessee raised various grounds with regard to addition made u/s 68 of the Act without giving proper opportunity of hearing to the assessee.

3. The assessee went in appeal before Id. CIT(A) challenging the addition of Rs.20 lakhs made u/s 68 of the Act. However, there was a delay of 89 days in filing the appeal before NFAC. Further, there is a delay of 38 days in filing the appeal before this Tribunal.

3.1 With regard to delay before the Tribunal, the Id. A.R. submitted that the assessee is not well versed in Income Tax proceedings and hailed from remote village Karatagi, Gangavathi Taluq, Koppal District and took time to trace a suitable counsel to argue the case to file appeal before this Tribunal. It took extra 38 days' time to search a counsel to file appeal before this Tribunal. Hence, he prayed to condone the short delay of 38 days.

4. After hearing both the parties, we are of the opinion that the reason explained by the assessee is good and sufficient and we find that there is a reasonable cause for filing the appeal before this Tribunal. Accordingly, the delay of 38 days in filing the appeal before this Tribunal is condoned and the appeal is admitted for adjudication.

4.1 Further, there was a delay of 89 days in filing the appeal before NFAC. Since there was a delay in filing the appeal before NFAC, the same has not been admitted by the NFAC. Now the Id. A.R. submitted that there was a technical glitch in ITBA portal. As such, it took time to file appeal before the NFAC and prayed that appeal may be admitted in the interest of justice and the issue may be decided on merit.

5. We have heard the rival submissions and perused the materials available on record. In our opinion, the assessee is in a remote village Karatagi, Gangavathi Taluq, Koppal District and he is not well educated and having no knowledge of the income tax proceedings. Hence, in the interest of justice, we direct the NFAC to admit the appeal and decide the issues in dispute with regard to addition made u/s 68 of the Act on merit. Accordingly, the impugned issue after condoning the delay in filing the appeal before NFAC as

well as before this Tribunal, we remit to the file of NFAC to decide it on merit.

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

Order pronounced in the open court on 22nd July, 2024

Sd/-
(Prakash Chand Yadav)
Judicial Member

Sd/-
(Chandra Poojari)
Accountant Member

Bangalore,
Dated 22nd July, 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.