

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर  
IN THE INCOME TAX APPELLATE TRIBUNAL,  
JAIPUR BENCHES,"SMC' JAIPUR

श्रीसंदीपगोसाई, न्यायिकसदस्य एवं श्रीराठोडकमलेशजयन्तभाई, लेखा सदस्य के समक्ष  
BEFORE: SHRI SANDEEP GOSAIN, JM & SHRI RATHOD KAMLESH JAYANTBHAI, AM

आयकर अपील सं./ITA No. 940,941 & 942/JP/2024  
निर्धारण वर्ष/Assessment Year : 2014-15, 2015-16 & 2016-17

|   |             |                                |
|---|-------------|--------------------------------|
| Shri Bharat Tyagi<br>S/o Shri Ram Nivassh Tyagi<br>Tyagio Ki Gali, Jakhi Panch Goan, Sajpau,<br>Dholpur | बनाम<br>Vs. | The ITO<br>Ward-1<br>Bharatpur |
| स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: AWGPT 2743P   |             |                                |
| अपीलार्थी / Appellant   |             | प्रत्यर्थी / Respondent        |

निर्धारिती की ओर से / Assessee by : Shri Rohan Sogani, CA  
राजस्व की ओर से / Revenue by: Mrs. Monisha Choudhary, Addl. CIT-DR

सुनवाई की तारीख / Date of Hearing : 27/08/2024  
उदघोषणा की तारीख / Date of Pronouncement: 24 /09/2024

आदेश / ORDER

PER: SANDEEP GOSAIN, JM

These three appeals filed by the assessee are directed against three different orders of the Id. CIT(A) dated 25-04-2024 National Faceless Appeal Centre, Delhi [ hereinafter referred to as (NFAC) ] for the assessment year 2014-15, 2015-16 & 2016-17 raising the grounds of appeal in respective Form 36 of the appeals.

2.1 At the outset of hearing, the Bench noted that there is delay of 11 days in filing the respective appeals by the assessee for which the assessee has filed an

application dated 01-07-2024 for condonation of delay mentioning therein that “*on 16-11-2024 my newborn baby passed away. This unexpected and heartbreaking event left my family and me in deep shock. In the immediate aftermath, my wife who had recently given birth was particularly affected. She experienced severe trauma and was subsequently admitted to the hospital for treatment and observation. The death of our baby and the critical condition of my wife required my constant presence and attention, making it extremely difficult to focus on any other responsibilities.*” Thus the assessee prayed for condonation of delay in filing the above appeals. The assessee has also filed an affidavit deposing the above facts in his case.

2.2 On the other hand, the ld. DR submitted that in view of the pathetic condition of the assessee, the Court may decide the issue as deem fit and proper in the case.

2.3 After hearing the both the parties and perusing the materials available on record, the Bench feels that there is a merit in the application for condonation of delay in filing the above appeals by the assessee and thus delay is condoned.

3.1 Further the Bench noticed that the ld. CIT(A) has dismissed the appeals of the assessee giving following general narration in respective appeals.

“In view of the appellant’s total non-compliance during appeal proceedings, I find it extremely difficult to adjudicate on the

appeal for want of adequate submission and clarification, counter-clarification.

In the result, the appeal is dismissed.”

3.2 During the course of hearing, the ld. AR of the assessee submitted that the assessee is ex-parte before the AO and the ld CIT(A) in relation to the above mentioned appeal and could not submit his reply to contest the cases because he lost his son. Hence, the assessee may be given one more chance to contest the case before the AO.

3.3 On the other hand, the ld.DR supported the orders of the lower authorities.

3.4 We have heard both the parties and perused the materials available on record. It is an admitted fact that the assessee is ex-parte before the AO and also before the ld. CIT(A). Therefore, he could not put forth his defence. It was the bounded duty of the assessee to appear before the statutory authorities as and when called for. It is noticed that various opportunities were provided to the assessee for settling the issue but the assessee remained lethargic and unserious in pursuing his case for which a cost of Rs.2.000/- is imposed upon the assessee which will be deposited by the assessee in the Prime Minister Relief Fund. However, We are of the view that lis between the parties has to be decided on merits so that nobody's rights could be scuttled down without providing opportunity of being heard to the assessee. Hence, the matter of the appeals are restored to the file of the AO to decide it afresh by providing one more opportunity

of hearing, however, the assessee will not seek any adjournment on frivolous ground and remain cooperative during the course of proceedings. Thus the appeals of the assessee are allowed for statistical purposes.

2.6 Before parting, we may make it clear that our decision to restore the matter back to the file of the AO shall in no way be construed as having any reflection or expression on the merits of the dispute, which shall be adjudicated by AO independently in accordance with law.

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

Order pronounced in the open court on 24/09/2024.

Sd/-  
(राठोडकमलेशजयन्तभाई )  
(Rathod Kamlesh Jayantbhai)  
लेखासदस्य / Accountant Member

Sd/-  
(संदीप गोसाईं)  
(Sandeep Gosain)  
न्यायिकसदस्य / Judicial Member

जयपुर / Jaipur  
दिनांक / Dated:- 24 /09/2024

**\*Mishra**

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

1. The Appellant- Shri Bharat Tyagi, Dholpur
2. प्रत्यर्धी / The Respondent- The ITO, Ward 1, Bharatpur
3. आयकर आयुक्त / The Id CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
5. गार्ड फाईल / Guard File (ITA No.940, 941 & 942 /JP/2024)

आदेशानुसार / By order,

सहायक पंजीकार / Asstt. Registrar