

**IN THE INCOME TAX APPELLATE TRIBUNAL
“SMC” BENCH, AHMEDABAD
BEFORE DR. BRR KUMAR, ACCOUNTANT MEMBER**

**ITA No.625/Ahd/2024
Asstt.Year : 2012-13**

Majidkhan Yakubkhab Pathan Basement Sardar Complex Nr. Bank of India Raopura, Vadodara Vadodara 390 001. PAN : AXLPP 0545 M	Vs	ITO, Ward-3(1)(2) Vadodara.
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(Applicant)		(Responent)
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Assessee by :	Shri P.F. Jain, AR
Revenue by :	Shri Ravindra, SR.DR

सुनवाई की तारीख/**Date of Hearing** : 10/10/2024
घोषणा की तारीख /**Date of Pronouncement**: 10/10/2024

आदेश/ORDER

This is assessee's appeal against the order of the ld.Commissioner of Income Tax (Appeal), National Faceless Appeal Centre (NFAC), Delhi dated 29.9.2023 for the Asst.Year 2012-13 passed under section 250 of the Income Tax Act, 1961 ("the Act" for short).

2. In the appeal, the assessee has raised the following grounds:

(1): *The learned CIT(A) has grievously erred in law and on facts in dismissing the Appeal of the assessee Filed On 01.01.2020 against order of A.O. passed u/s 144 r.w.s.147 making addition of Rs.31,93,220 without appreciating the facts of the appellant.*

(2): *The order passed by CIT(A) is submitted in bad in law and on facts in as much as that fact and finding given in the order does not pertain the appellant.*

(3): *The grounds in the appeal related to disputing the order past u/s 144 r.w.s 147 as bad in law and void ab initio.*

(4): *The appeal filed before CIT(A) was against the following the additions*

- (A) Cash deposit u/s 68 Rs.14,18,846/-
- (B) Credit card payment u/s 69C Rs.16,08,399/-
- (C) Investment u/s 69B Rs.1,66,470/-

But the order of learned CIT(A) being based on other unrelated facts rendering the order vitiated legally and factually.

(5): On the facts of assessee no additions to the returned income ought to have been made.

(6): On the facts of assessee no interest u/s 234A and 234B ought to have been levied.

(7): The Appellant craves leave to add , to alter and or to modify any ground of appeal.

3. The Registry pointed out that the appeal of the assessee is barred by limitation by 129 days. To explain the delay, the assessee has filed application for condonation of delay, which was supported by the affidavit of the assessee pleading inter alia that the impugned delay has occurred on account of lapse on the part of the tax consultant, which cannot be attributable to the assessee, and therefore, the assessee has reasonable cause for condonation of delay.

Considering the submissions of the ld.counsel for the assessee and pleadings of the assessee in the condonation application, I am of the view that the assessee has reasonable cause for the impugned delay, and desires to be condoned in the interest of justice. I do so, and take up the appeal of the assessee for adjudication.

4. At the outset, it is found that the order of the ld.CIT(A) does not pertain to the facts of the case taken by the assessee in the matter. There appears to be certain confusion in the order of the ld.CIT(A), and hence, the matter is remanded to the file of the ld.CIT(A) for fresh adjudication, after providing reasonable opportunity to the assessee.

5. In the result, the appeal of the assessee is allowed for statistical purpose.

Dictated on the Open Court, typed and pronounced on 10th October, 2024.

Copy of this order be given to the assessee. The Registry is directed to dispatch as per procedure.

**Sd/-
(DR. BRR KUMAR)
ACCOUNTANT MEMBER**

Ahmedabad, dated 10/10/2024