

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**NAGPUR BENCH, NAGPUR**

**BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER**

**SMC MATTER**

**ITA no.78/Nag./2024**  
(Assessment Year : 2017-18)

Abdul Irfan Abdul Ajij Sheikh  
259, Near Mahesh Gyanpith School  
Maroti Ward, Hinganghat, Wardha 442 301  
PAN – CBXPS1701A

..... Appellant

v/s

Income Tax Officer  
Ward-2, Wardha

..... Respondent

Assessee by : Ms. Shrishti Pande  
Revenue by : Shri Abhay Y. Marathe

Date of Hearing – 08/10/2024

Date of Order – 25/10/2024

**ORDER**

The present appeal has been filed by the assessee challenging the impugned order dated 24/11/2023, passed by the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, [“learned CIT(A)”], for the assessment year 2017-18.

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

*“That on the facts and circumstances of the case, Ld. CIT(A) erred in dismissing the appeal of the assessee on the ground that appellant did not submit medical proof of delayed filing of appeal. The Ld. CIT(A) erred in dismissing the appeal on technical ground of delay without going into merits of the case.*

*2. That on the facts and circumstances of the case, Ld. CIT (A) ought to have considered the merits of the case that the Account no.14000012 in*

*Aditya Anagha Multistate Bank did not belong to the Assessee, as was stated before Ld. CIT(A), therefore the addition of bank deposit of Rs. 3,90,550/- as unexplained money u/s 69A in the hands of Assessee is bad in law, illegal and deserves to be deleted in toto."*

2. During the course of hearing, the Registry has pointed out a delay of 20 days in filing the present appeal before the Tribunal. While going through the record available before us, we find that the assessee has filed Affidavit in support of condonation of delay thereby requesting the Bench for condoning the delay in filing the present appeal. The reason for the delay in filing the present appeal is due to the ill health of the assessee and in support of which, the assessee has also furnished medical certificate.

3. After considering the submissions of the learned Authorised Representative and averments made in the affidavit, we are of the opinion that the assessee is prevented in filing the appeal belatedly and we are satisfied that the delay in filing the appeal is due to reasonable cause. Consequently, we condone the delay of 20 days in filing the present appeal and admit the same for adjudication on merit.

3. Insofar as the impugned order passed by the learned CIT(A), we find that before the learned CIT(A) also, there was a delay of 447 days in filing the first appeal and the learned CIT(A) has simply rejected the appeal filed by the assessee on technical grounds without condoning the delay. While considering the explanation of the assessee, we find that there is a prima-facie case to condone the delay in filing the appeal before us and in view of the principles of natural justice and in accordance with law, we hereby condone the delay of 20 days in filing the appeal before the Tribunal and set

aside the impugned order passed by the learned CIT(A) while restoring the entire matter to the file of the learned CIT(A) and direct him to condone the delay and pass speaking order on merits after providing reasonable opportunity of being heard to the assessee. The assessee is also directed to avoid seeking unnecessary adjournment, except under exceptional case.

4. In the result, appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open Court on **25/10/2024**

**NAGPUR, DATED: 25/10/2024**

**Sd/-  
V. DURGA RAO  
JUDICIAL MEMBER**

Copy of the order forwarded to:

- (1) *The Assessee;*
- (2) *The Revenue;*
- (3) *The PCIT / CIT (Judicial);*
- (4) *The DR, ITAT, Nagpur; and*
- (5) *Guard file.*

*Pradeep J. Chowdhury  
Sr. Private Secretary*

True Copy  
By Order

Sr. Private Secretary  
ITAT, Nagpur