

आयकर अपीलीय अधिकरण न्यायपीठ, कोलकाता ।
IN THE INCOME TAX APPELLATE TRIBUNAL
“C” BENCH, KOLKATA

BEFORE SONJOY SARMA, JUDICIAL MEMBER
&
SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER

I.T.A. No. 620/KOL/2024
Assessment Year: 2017-18

Smt. Alka Jain Aurangabad Suti -II Jangipur, Murshidabad, West Bengal, 742201 [PAN : ACFPJ9691K]	Vs	Asst. Commissioner of Income Tax Circle-42, Murshidabad, 39, R.N. Tagore Road, Beerhampore, Dist. Murshidabad West Bengal, PIN 742101
अपीलार्थी/ (Appellant)		प्रत्यर्थी/ (Respondent)

Assessee by :	Shri S.K. Tulsian & Ms. Mita Rizvi, ARs
Revenue by :	Shri Loviesh Shelley, DR

सुनवाई की तारीख/Date of Hearing : 24.10.2024
घोषणा की तारीख /Date of Pronouncement : 04.11.2024

आदेश/O R D E R

PER SONJOY SARMA, JUDICIAL MEMBER:

The captioned appeal filed by the assessee, pertaining to assessment year 2017-18 is directed against the order passed by the National Faceless Appeal Centre, Delhi (hereinafter referred to as the 'Id. CIT(A)') dated 25th August, 2024 passed u/s 250 of the Income Tax Act, 1961 ('Act'), which is arising out of the assessment order u/s 143(3) of the Income-tax Act, 1961 (the Act) dated 19th December, 2019.

2. At the outset, the Id. Authorized Representative for the assessee submitted that there is delay of 571 days in filing the

appeal before this Tribunal. The reasons for delay as explained by ld. Authorized Representative is that no proper compliance was done by previous consultant and it took time for search of new consultant. Due to this, there was an unavoidable delay of 571 days in filing the appeal. The ld. Authorized Representative requested to condone the delay emphasizing that the delay is due to genuine and reasonable cause beyond the control of the assessee and no mala fide intention was involved for delay in filing the appeal. The ld. Authorized Representative prayed that the delay being condoned in the interest of justice, so the assessee's case can be heard on merits.

3. We after considering the submissions made by the ld. Authorized Representative and facts placed before us, we are of the view that the delay of 571 days in filing the appeal was due to reasonable cause as explained by the assessee. The delay was due to administrative reasons and there was no deliberate attempt by the assessee to delay in filing. In the interest of justice and fair play, we hereby condone the delay in filing the appeal. The appeal will now be heard on merits.

4. Before us, the ld. Counsel for the assessee has stated that assessee being lady, was pregnant, during framing of the assessment order. Due to her condition at that point of time, she could not take necessary steps to submit the relevant documents before the ld. AO which were crucial for framing the assessment order. Even before the ld. CIT (A) these documents were not filed. The ld. Authorized Representative has now submitted these new documents before this Tribunal under Rule 29 of the Income Tax Appellate Tribunal Rules, 1963, by praying that Rule permits, additional evidence to be filed under certain circumstances. The ld.

Authorized Representative has requested that the matter may be remanded back to the file of the AO and examine the issue in the light of the document as they were not placed before the lower authorities.

5. On the other hand, the ld. DR objected to such prayer made by the ld. Counsel for the assessee and stating that those documents can be filed at the time of framing of the assessment order and before the ld. CIT (A) but as the same is not filed before the lower authorities, such prayer may be rejected at this stage.

6. We after hearing the rival submissions of the parties and perusing the material available on record, we find that the assessee placed before the Bench new documents which were not available for consideration by the ld. AO and by the ld. CIT (A). Under Rule 29 of ITAT Rules, states that additional evidence can be allowed if there is reasonable grounds for failure to produce them earlier. In the present case, the assessee's pregnancy and associated difficulties are considered as a valid reason for inability to submit these documents earlier and we find that these new documents are crucial to substantiate the assessee's claim. Therefore, we find it necessary to remand back the matter to the file of the ld. AO with a direction to thoroughly examine the issue based on the new documents submitted by the assessee. The ld. AO is also directed to provide assessee with a reasonable opportunity to present her case, taking into account the new evidence. Doing so, assessee will be granted the opportunity of being heard and can explain relevance of new documents to the AO and also address the defects in original assessment order. In the light of the above circumstances, we allow the prayer made by the ld. Authorized Representative before the Bench directing the ld. AO to consider



the assessment based on the newly submitted documents before us and re-examine the issue afresh. In terms of the above, the appeal of the assessee is allowed for statistical purpose.

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

Order pronounced in the Court on 4th November, 2024 at Kolkata.

Sd/-

**(SANJAY AWASTHI)
ACCOUNTANT MEMBER**

Sd/-

**(SONJOY SARMA)
JUDICIAL MEMBER**

Kolkata, Dated 04.11.2024

***SS, Sr.Ps**

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent
3. संबंधित आयकर आयुक्त / Concerned Pr. CIT
4. आयकर आयुक्त (अपील)/ The CIT(A)-
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण , कोलकाता/DR,ITAT, Kolkata,
6. गार्ड फाईल /Guard file.

TRUE COPY

आदेशानुसार/ BY ORDER,

**Sr. PS/ Assistant Registrar
आयकर अपीलीय अधिकरण
ITAT, Kolkata**