



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

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND
MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA No.428/CTK/2024
Assessment Year : 2015-16

Purna Chandra Sarab, Shree Traders, Bazar Sahi Tikabali, Badimunda, Kandhamal	Vs.	ITO, Ward-1, Cuttack
PAN/GIR No.BJVPS 4886 D		
(Appellant)	..	(Respondent)

Assessee by : Shri A. Mohan Rao, CA
Revenue by : Shri S.C.Mohanty, Sr DR

Date of Hearing : 11/11/2024
Date of Pronouncement : 11/11/2024

ORDER

Per Bench

This is an appeal filed by the assessee against the order of the Id CIT(A), NFAC, Delhi dated 21.8.2024 in Appeal No.NFAC/2014-15/10294929 for the assessment year 2015-16.

2. Shri A.Mohan Rao, Id AR appeared for the assessee and Shri S.C.Mohanty, Sr. DR appeared for the revenue.

3. It was submitted by Id AR that the Id CIT(A), NFAC has passed the order dismissing the appeal of the assessee on the ground of delay in filing appeal before him. It was the submission that as the assessee was not aware of the order of the Assessing Officer , the appeal could not be filed within the stipulated date. In this contention, Id AR has filed an affidavit from the authorized person dealing with income tax matter and prayed that the matter be restored to the file of the Id CIT(A) for fresh adjudication. Ld SR DR objected to the request of Id AR of the assessee.

4. We have considered the rival submissions and perused the affidavit filed before us. A perusal of the order of Id CIT(A) shows that as the assessee failed to produce any documentary evidence substantiating his claim for delay in filing the appeal, Id CIT(A) did not condone the delay and dismissed the appeal of the assessee. Now before us, Id AR has filed an application supported by affidavit that due to unaware of the assessment order being passed by the Assessing officer, which was sent in email.id of the assessee by the person handling in tax matter, the appeal could not be filed within date and there was a delay of 171 days in filing of appeal before the Id CIT(A). In the interest of justice, we condone the delay of 171 days in filing of appeal before the Id CIT(A) and restore the appeal to his file for fresh adjudication on merits after allowing reasonable opportunity of hearing to the assessee.

5. In the result, appeal of the assessee stands partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 11/11/2024.

Sd/-
(Manish Agarwal)
ACCOUNTANT MEMBER

sd/-
(George Mathan)
JUDICIAL MEMBER

Cuttack; Dated – 11/11/2024
B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The Appellant : Purna Chandra Sarab,
Shree Traders, Bazar Sahi Tikabali,
Badimunda, B.O.Landa, Kandhamal
2. The Respondent: ITO, Ward-1, Cuttack
3. The CIT(A)- NFAC, Delhi
4. Pr.CIT, Cuttack
5. DR, ITAT,
6. Guard file.
//True Copy//

IMPARTIAL, EASY AND
SPEEDY JUSTICE

By order

Sr.Pvt.Secretary
ITAT, Cuttack