

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

**BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER AND**  
**SHRI K.M. ROY, ACCOUNTANT, MEMBER**

**ITA no.320/Nag./2024**  
(Assessment Year : 2013-14)

Sanjay Umarshi Dand  
A-5, KDO Society  
Near Govind Nagar, Kalkapur  
Dist. Buldhana 443 101  
PAN – ABDPD6281C

..... Appellant

v/s

Income Tax Officer  
Ward-1, Khamgaon, Buldhana 444 303  
PAN – ABDPD6281C

..... Respondent

Assessee by : None  
Revenue by : Shri Abhay Y. Marathe

Date of Hearing – 03/12/2024

Date of Order – 12/12/2024

**ORDER**

**PER V. DURGA RAO, J.M.**

Aforesaid appeal by the assessee against the impugned order dated 19/04/2024, passed by the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, [*learned CIT(A)*], for the assessment year 2013-14.

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

*"1. On the basis of the facts and circumstances of the case, the notice issued u/s. 148 as well as the assessment order passed u/s. 147 r.w.s. 144B pursuant to said notice may please be quashed being time barred as such the same is issued after six years from the end of the relevant assessment year.*

*2. On the basis of the facts and circumstances of the case, the notice issued u/s. 148 as well as the assessment order passed u/s. 147 r.w.s. 144B*

*pursuant to said notice may please be quashed being invalid because the same is not served on the appellant.*

*3. On the basis of the facts and circumstances of the case, the notice issued u/s. 148 of the Act may please be cancelled as the same is issued merely for the verification of transactions entered into by the assessee during the year under review, which is not permissible u/s. 147 of the Act.*

*4. On the basis of the facts and circumstances of the case, the Commissioner of Income-tax (Appeal) is not justified in confirming the addition of Rs. 1,29,43,829/- u/s. 69A of the Act by treating the entire credits made to bank accounts as unexplained investments.*

*5. On the basis of the facts, circumstances of the case and as per law, the Commissioner of Income-tax (Appeal) is not justified in deciding the appeal without merit. On the basis of facts, in the circumstances of the case and without prejudice to other grounds of appeal, the appeal may be restored back to the file of Assessing Officer.*

*6. The appellant craves leave to furnish additional evidences in support of his claim in the course of the appellate proceedings.*

*7. The appellant craves for the addition to, deletion, alteration, modification of the above grounds of appeal."*

3. When this appeal was taken up for hearing, none appeared on behalf of the assessee. We find that the learned CIT(A) has dismissed the assessee's appeal on the ground that there is delay in filing the appeal before him. He, therefore, prayed that the appeal may be restored to the file of the learned CIT(A) for adjudication of the issues raised on merit and in accordance with law and to enable the assessee to substantiate its case.

4. The learned Departmental Representative relied on the order of the authorities below.

5. We have heard the learned Departmental Representative and perused the material available on record and gone through the orders of the authorities below. In this case, we find that there is a delay in filing the appeal before the learned CIT(A) and the assessee has not furnished Affidavit

explaining the delay before the learned CIT(A) and resultantly the learned CIT(A) was justified in dismissing the belated appeal filed by the assessee. However, in the interest of justice and also by following the principles of natural justice, we are of the opinion that the assessee deserves one opportunity to establish its case before the learned CIT(A). Consequently, we set aside the impugned order passed by the learned CIT(A) and restore the entire matter to his file for denovo adjudication on merit and in accordance with law. The assessee is also directed to file Affidavit explaining the delay in filing the appeal before the learned CIT(A) by adducing proper evidence. Needless to say that the learned CIT(A) shall provide reasonable opportunity of being heard to the assessee before adjudication of issues on merit.

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

Order pronounced in the open Court on 12/12/2024

**Sd/-**  
**K.M. ROY**  
**ACCOUNTANT MEMBER**

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

**NAGPUR, DATED: 12/12/2024**

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