

**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.366/Nag./2024**  
(Assessment Year : 2013-14)

Daulat Prabhakar Wandile  
Hanuman Ward, Near Hanuman Mandir  
Hinganghat, Wardha 442 301  
PAN – ACUPW0054C

..... Appellant

v/s

Income Tax Officer  
Ward-2, Wardha

..... Respondent

Assessee by : Shri Shubham Jain  
Revenue by : Shri Sandipkumar Salunke

Date of Hearing – 05/12/2024

Date of Order – 20/12/2024

**ORDER**

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

Aforesaid appeal by the assessee is against the impugned order dated 07/11/2023, passed by the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, [*learned CIT(A)*], for the assessment year 2013-14.

2. The assessee has raised following grounds:-

*"1. Whether on the facts and circumstances of the case, the learned CIT(A) was justified in dismissing the appeal based on non-compliance without deciding the case on merits*

*2. Assessee craves leave to add or alter any other ground at the time of hearing."*

2. During the course of hearing, the Registry has pointed out a delay of 152 days in filing the present appeal before the Tribunal. While going through the record available before us, we find that the assessee has filed an Affidavit sworn on 06/06/2024, requesting the Bench for condoning the delay in filing the present appeal. The reason for the delay in filing the appeal is stated to be ill-health of the assessee.

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 152 days in filing the present appeal and admit the same for adjudication on merit.

3. When this appeal is taken up for hearing, the learned A.R. appearing for the assessee submitted that the learned CIT(A) passed an ex-parte order and prayed that one opportunity may be granted by restoring the matter to the file of the learned CIT(A) to enable the assessee to substantiate its case before the learned CIT(A).

2. On the other hand, the learned D.R. submitted that despite the learned CIT(A) provided sufficient opportunities to the assessee, however, the assessee did not appear before the learned CIT(A) and not furnished relevant details. He strongly supported the orders passed by the learned CIT(A).

3. We have heard both the parties, perused the materials available on record and gone through orders of the authorities below. We find that though the learned CIT(A) granted opportunities to the assessee to substantiate its case, ultimately, the order passed by him is an ex-parte order. Therefore, we are of the opinion that by following the principles of natural justice, one opportunity should be given to the assessee to substantiate the case before the learned CIT(A). In view of the above, the order passed by the learned CIT(A) is set aside and remit the matter to the file of the learned CIT(A) and direct him to adjudicate the matter afresh on merit and in accordance with law after providing reasonable opportunity of being heard to the assessee. It is also directed that the assessee should not seek adjournment without there being a justified reason. Accordingly, all the grounds raised by the assessee in this appeal are allowed for statistical purposes.

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

Order pronounced in the open Court on 20/12/2024

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

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

**NAGPUR, DATED: 20/12/2024**

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