

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

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

**SMC MATTER**

**ITA no.72/Nag./2024**  
**(Assessment Year : 2017-18)**

Girish Satyanarayan Singh  
501, Opp. Mangalwari Bazar  
Sadar, Nagpur 440 001  
PAN – AZIPS5712L

..... Appellant

v/s

Income Tax Officer  
Ward-2(2), Nagpur

..... Respondent

Assessee by : Shri Rachit Thakar  
Revenue by : Shri Abhay Y. Marathe

Date of Hearing – 04/12/2024

Date of Order – 20/12/2024

**ORDER**

This appeal by the assessee is against the impugned order dated 05/01/2024, passed by the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, [*learned CIT(A)*], for the assessment year 2017-18.

2. the assessee has raised following grounds:-

*"1) Learned CIT(A) erred in confirming the order of A.O. without applying his mind.*

*2) Learned A.O. erred in passed the order u/s.143(1)(a) and treated the income amounting to Rs.7,68,663/- as a income from other sources as against shown by the Assessee as a House Property. Learned CIT(A) erred in confirming the action of A.O.*

*3) Learned CIT(A) erred in not adjudicate the issue on merit. He has only decided the issue on delay in filing of Appeal.*

*4) Learned A.O. and CIT(A) has not considered Assessee's submission properly.*

*5) Assessee/Appellant craves to urge additional grounds at the time of hearing, if necessary."*

3. When this appeal was taken up for hearing, the learned Counsel for the assessee submitted 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 by the assessee on merit and in accordance with law and to enable the assessee to substantiate its case.

4. The learned Departmental Representative strongly objected to the submissions of the assessee in restoring the appeal the file of the learned CIT(A) for denovo adjudication and rather submitted that the appeal be dismissed. Learned Departmental Representative relied on the order of the learned CIT(A).

5. I have heard the submissions of the learned Departmental Representative, perused the material available on record and gone through the orders of the authorities below. In this case, I find that there is a delay in filing the appeal before the learned CIT(A) and the assessee has not furnished Affidavit explaining the cause of delay in filing appeal 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, I am of the opinion that the assessee deserves one opportunity to establish its case before the learned

CIT(A). Consequently, I 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 furnish 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 and pass order in accordance with law.

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

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

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

**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