

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“B” BENCH : BANGALORE**

**BEFORE SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER  
AND SHRI SOUNDARARAJAN K, JUDICIAL MEMBER**

ITA No.1715/Bang/2024
Assessment Year : 2015-16

Shri. Pampana Gouda, LIC Complex, Raichur Road, Manvi, Raichur – 584 123. <b>PAN : AWTPG 3495 Q</b>	Vs.	The Income Tax Officer, Ward – 1, Raichur.
APPELLANT		RESPONDENT

Assessee by	:	Shri. Rajkumar Hanchal, CA.
Revenue by	:	Shri. Subramanian, JCIT(DR)(ITAT), Bengaluru.

Date of hearing	:	16.12.2024
Date of Pronouncement	:	17.12.2024

**ORDER**

*Per Laxmi Prasad Sahu, Accountant Member*

This is an appeal filed by the assessee against the Order passed by CIT(A) vide Order DIN ITBA/NFAC/S/250/2024-25/1066844051(1) dated 19.07.2024, not condoning the delay of 119 days. The sole reason for not condoning the delay by the CIT(A) is that the assessee has not explained the reasons for delay in filing the appeal before the CIT(A), as assessee is bound to explain the delay after the last date of limitation. The CIT(A) has also decided the issue on merits and confirmed the addition made by the AO vide Assessment Order dated 14.03.2023 passed under section 144 of the Income Tax Act, 1961 (hereinafter called ‘the Act’).

2. During the course of appellate proceedings, the assessee has filed additional evidences which were also not admitted by the CIT(A). The learned Counsel before us submitted affidavit which is placed in Paper Book comprising of 1 to 106 pages, containing various documents. Assessee has also filed an affidavit of tax practitioner Mr. Shanti Bhushan, S/o. Gundappa Patel, C/o. Krishna Ashirwad, Flat No.106, Behind Saptagiri Complex, Basaveshwar Road, Raichur, dated 11.12.2024 which is placed at Paper Book from Pages 40 to 41 stating that after receipt of notice from the income tax deptt. Submitted the statement of bank accounts land records, loan statements etc and could not compliance of notices properly and not aware of passing of the assessment order etc. .

3. We have perused the reasons stated in the affidavit for belated filing of the appeal before the CIT(A) and the submissions made by the learned Counsel during the course of hearing that the assessee was suffering from serious illness and the reasons stated in Form 35 is as under:

*"The appellant is aged about 61 years suffering from serious health problems, there is no proper blood circulation to the various parts of the body in particular leg portion, blood circulates to the leg veins down wards but there no blood circulation towards up wards, due to which, the appellant has become almost bed ridden since June 2022. Further, the tax advisor did not updated the notices received, replied and the assessment order passed in appellant case , the said practioner kept the assessee in dark about the order passed till recently on receipt of phone call from Mangalore Income Tax Office. The appellant is still under going medical treatment, frequent investigations and medication which made the health of the appellant to lay down not allowing to perform day to day personal activities. Assessee is herewith enclosing medical reports and investigations."*

4. On going through the above reasons submitted for delay in filing the appeal before the CIT(A) and relying on the judgment of Hon'ble Apex Court in the case of Collector, Land Acquisition Vs. MST. Katiji and Others [1987] 167 ITR 471, we find there is sufficient cause for belated filing of the appeal and hence we condone the delay in filing the appeal before the CIT(A). Therefore, in the interest of justice and equity, we restore the matter to the file of CIT(A) for fresh adjudication. Needless to mention assessee be granted sufficient opportunity of being heard and assessee is directed to co-operate with the Revenue and shall not seek unnecessary adjournment in the matter, for speedy disposal of the case.

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

*Pronounced in the open court on the date mentioned on the caption page.*

Sd/-  
**(SOUNDARARAJAN K.)**  
**JUDICIAL MEMBER**

Sd/-  
**(LAXMI PRASAD SAHU)**  
**ACCOUNTANT MEMBER**

Bangalore,  
Dated : 18.12.2024.  
/NS/\*

Copy to:

1. Appellant
2. Respondent
3. Pr.CIT
4. CIT(A)
5. DR, ITAT, Bangalore.

By order

Assistant Registrar  
ITAT, Bangalore.