



**IN THE INCOME TAX APPELLATE TRIBUNAL
SMC BENCH, LUCKNOW**

BEFORE SHRI. SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER

ITA No.498/LKW/2024
Assessment Year: 2020-21

Siddharth Singh 43/S-3, Greater Green Park Bareilly	v.	The ITO 1(1) Bareilly
TAN/PAN:FRHPS5158G		
(Appellant)		(Respondent)

Appellant by:	None
Respondent by:	Shri Sunil Kumar Rajwanshi, D.R.
Date of hearing:	04 12 2024
Date of pronouncement:	23 12 2024

ORDER

This appeal has been preferred by the assessee against the order dated 14.06.2024, passed by the National Faceless appeal Centre (NFAC), Delhi for Assessment Year 2020-21.

2. The brief facts of the case are that the assessee filed his return of income on 17.09.2020, declaring a total income of Rs.3,64,530/- from profit & gains and also income from other sources. The assessee had also claimed Rs.40,12,222/- as exempted income (Agricultural Income). Subsequently, the case of the assessee was selected for Limited Scrutiny under CASS to verify the agricultural income. The assessee was asked to furnish evidence in support of the agricultural income. Being not satisfied with the explanations furnished by the assessee with

regard to the agricultural income, the AO treated the agricultural income declared by the assessee as income from undisclosed sources and added the same to the total income of the assessee under section 69A of the Act. The AO, accordingly, completed the assessment under section 143(3) read with 144B of the Act, assessing the total income of the assessee at Rs.43,76,752/-.

3. The AO also initiated penalty proceedings under section 270A of the Act.

4. Aggrieved, the Assessee preferred an appeal before the Ld. First Appellate Authority. The appeal was migrated to the Ld. NFAC, who dismissed the appeal of the assessee for the reason of delay in filing of the appeal before the Ld. First Appellate Authority.

5. Now, the assessee has approached this Tribunal challenging the dismissal of his appeal by the NFAC by raising the following grounds of appeal:

1. That the appellate order is bad in law as well as on the facts and circumstances of the case.

2. That the Ld. CIT (Appeals) has erred in law by not admitting the appeal that appellant has failed to furnish sufficient and reasonable cause explaining the delay even after the additional opportunity granted during the appellate proceedings but failed to consider that appellant was sufficient cause for condonation of delay for filing appeal.

3. That in the interest of justice, condonation of delay should be condoned and the appellant should be provided opportunity to make submission before the CIT(A).

6. None was present for the assessee when the appeal was called out for hearing nor was any adjournment application moved in this regard. However, looking into the facts of the case, I proceed to adjudicate the appeal ex-parte qua the assessee.

7. The ld. Senior D.R. had no objection to the restoration of appeal to the NFAC.

8. I have heard the Ld. Sr. D.R. and have also perused the material on record. Looking into the facts of this case, I am of the considered view that the assessee deserves one more opportunity to present his case and, therefore, in the interest of substantial justice, I restore this file to the Office of the NFAC with the direction to give an opportunity to the assessee to explain the delay in filing the appeal and thereafter, if the delay is properly explained, condone the delay and decide the appeal on merits after providing an opportunity to the assessee to present his case. I also caution the assessee to fully comply with the directions of the NFAC in the set-aside proceedings when called upon to do so, failing which, the NFAC would be at complete liberty to pass the order in accordance with law, based on

material available on record even if it is ex-parte qua the assessee.

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

Order pronounced in the open Court on 23/12/2024.

Sd/-
[SUDHANSHU SRIVASTAVA]
JUDICIAL MEMBER

DATED:23/12/2024

JJ:

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. DR

By order

Assistant Registrar