

IN THE INCOME TAX APPELLATE TRIBUNAL

NAGPUR BENCH, NAGPUR

BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER

SMC MATTER

ITA no.51 & 52/Nag./2024

(Assessment Year : 2013-14 & 2014-15)

Usha Kishor Parbat
Plot no.01, Deonagar, Khamla Road
Nagpur 440 015 PAN – BLEPP4588G

..... Appellant

v/s

Income Tax Officer
Ward-1(4), Nagpur

..... Respondent

Assessee by : Ms. Alfia Rozie
Revenue by : Shri Abhay Y. Marathe

Date of Hearing – 04/12/2024

Date of Order – 26/12/2024

ORDER

These appeals by the assessee are against the impugned order dated 28/12/2023, passed by the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, [*learned CIT(A)*], for the assessment year 2013-14 and 2014-15 respectively.

2. When these appeals were taken up for hearing, the learned Authorised Representative for the assessee submitted that the learned CIT(A) has dismissed the assessee's appeals on the ground that there is delay in filing the appeals before him. He, therefore, prayed that the appeals 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.

3. The learned Departmental Representative strongly objected to the submissions of the assessee in restoring the appeals the file of the learned CIT(A) for denovo adjudication and rather submitted that the appeals be dismissed.

4. I have heard the rival arguments, perused the material available on record and gone through the orders of the authorities below. In these cases, I find that there is a delay in filing the appeals before the learned CIT(A) and the assessee has not furnished Affidavit explaining the cause of delay before the learned CIT(A) and resultantly the learned CIT(A) was justified in dismissing the belated appeals 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, we set aside the impugned orders passed by the learned CIT(A) and restore both the appeals 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 appeals 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 orders in accordance with law.

5. In the result, appeals filed by the assessee for A.Y. 2013-14 and 2014-15 are allowed for statistical purposes.

Order pronounced in the open Court on 26/12/2024

NAGPUR, DATED: 26/12/2024

**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