

आयकर अपीलीय अधिकरण, पाटना पीठ, पाटना
IN THE INCOME TAX APPELLATE TRIBUNAL PATNA BENCH: PATNA
(VIRTUAL HEARING AT KOLKATA)

श्री दुव्वुरु आर. एल. रेड्डी, उपाध्यक्ष एवं श्री राजेश कुमार, लेखा सदस्यके समक्ष
[Before Shri Duvvuru RL Reddy, Vice-President & Shri Rajesh Kumar, Accountant Member]

I.T.A. No. 257/Pat/2024
Assessment Year: 2017-18

Kamal Kishore Singh (PAN: BHYP5 2016 L)		Vs.	ITO, Ward-1(1), Patna
Appellant / (अपीलार्थी)			Respondent / (प्रत्यर्थी)

Date of Hearing / सुनवाई की तिथि	02.12.2024
Date of Pronouncement/ आदेश उद्घोषणा की तिथि	30.12.2024
For the Assessee / निर्धारिती की ओर से	None
For the Revenue / राजस्व की ओर से	Shri Ashok Kumar, CIT

ORDER / आदेश

Per Rajesh Kumar, AM:

This is the appeal preferred by the assessee against the order of the Ld. Commissioner of Income Tax (Appeals)-NFAC, Delhi (hereinafter referred to as the "Ld. CIT(A)") dated 27.12.2023 for the AY 2017-18.

2. At the outset, we find neither the assessee nor his AR appeared to attend the hearing despite services of notices on the assessee and therefore, we decide this appeal on the facts available before us after hearing the Ld. D.R .

3. We note that the assessment in this case was framed by the AO ex-parte when the assessee failed to appear on the various dates allowed by the AO. Similarly before the Ld. CIT(A) there was no representation and Ld. CIT(A) dismissed the appeal in limine by not condoning the delay because according to the Ld. CIT(A) there was no sufficient and bonafide reasons for the same. In other words, the Ld. CIT(A) dismissed the appeal without condoning the delay of 96 days in filing the appeal without deciding the issues on merits.

4. Having considered the facts of the case and hearing the ld DR , we are of the view that the ends of justice could be well served if the assessee is given one more opportunity of hearing to present its case before the Ld. CIT(A) as ld CIT(A) has dismissed the appeal in disregard to provisions of section 250(6) of the Act which mandates that the ld CIT(A) shall state the point for determination, his decision thereon and reasons for taking such decision. So far as the delay of 96 days is concerned, we have perused the condonation petition filed by the assessee before the Ld. CIT(A) and observed that the assessee has duly explained the reasons for delay in filing the appeal before the First Appellate Authority which we find to be sufficient, genuine and Bonafide. Accordingly we condone the delay of 96 days in filing the appeal before the Ld. CIT(A). Therefore, we restore the issue to the file of Ld. CIT(A) with the direction to decide the same on merit after affording a reasonable opportunity of hearing to the assessee to furnish the evidences.

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

Order is pronounced in the open court on 31st December, 2024

Sd/-

Sd/-

(Duvvuru RL Reddy /दुव्वुरु आर. एल. रेड्डी)
Vice-President/उपाध्यक्ष

(Rajesh Kumar/राजेश कुमार)
Accountant Member/लेखा सदस्य

Dated: 31st December, 2024

SM, Sr. PS

Copy of the order forwarded to:

1. Appellant- Kamal Kishore Singh, 2, Pramanand Singh, Bourney, Chautham, Khagariya, Bihar-851201
2. Respondent – ITO, Ward-1(1), Patna
3. Ld. CIT(A)-NFAC, Delhi
4. Ld. PCIT- , Patna
5. DR, Patna Bench, Patna

True Copy

By Order

Assistant Registrar
ITAT, Kolkata Benches, Kolkata