

IN THE INCOME TAX APPELLATE TRIBUNAL
NAGPUR BENCH, NAGPUR

BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER AND
SHRI K.M. ROY, ACCOUNTANT, MEMBER

ITA no.403 & 406/Nag./2024
(Assessment Year : 2015-16 & 2016-17)

Dilip Janusing Pawar
Shivaji Chowk
Near Krushi Utpanna Samit
P.O. Digras 445 203
PAN – AQWPP0031E

..... Appellant

v/s

Income Tax Officer
Ward-1, Yavatmal

..... Respondent

Assessee by : Shri Rohit Tapadiya
Revenue by : Shri Sandipkumar Salunke

Date of Hearing – 11/12/2024

Date of Order – 08/01/2025

ORDER

PER V. DURGA RAO, J.M.

These appeals by the assessee are against the impugned orders of even date 10/05/2024, passed by the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, [*learned CIT(A)*], for the assessment year 2015-16 and 2016-17.

2. When these appeals were taken up for hearing, the learned Counsel 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 cases.

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. We have heard the rival arguments, perused the material available on record and gone through the orders of the authorities below. In these cases, we find that there is a delay in filing the appeals before the learned CIT(A) and the assessee has not furnished Affidavit explaining the 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, we are 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 the both the 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 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 order in accordance with law.

5. In the result, appeals for A.Y. 2015-16 and 2016-17 filed by the assessee are allowed for statistical purposes.

Order pronounced in the open Court on 08/01/2025

**Sd/-
K.M. ROY
ACCOUNTANT MEMBER**

**Sd/-
V. DURGA RAO
JUDICIAL MEMBER**

NAGPUR, DATED: 08/01/2025

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