

IN THE INCOME TAX APPELLATE TRIBUNAL "PATNA BENCH" PATNA

**SHRI SONJOY SARMA, JUDICIAL MEMBER
SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER**

**I.T.A. No. 335/Pat/2023
Assessment Year: 2013-14**

Sunil Ray,
Bhachchhi, Bhowara,
Madhubani – 847212, Bihar
[PAN: AUOPR8266M] **Appellant**

vs.

Income Tax Officer,
NFAC, Delhi **Respondent**

Appearances by:

Assessee represented by : None
Department represented by : Sh. Ajay Kr. Shukla JCIT (Sr. DR)

Date of concluding the hearing : 18.12.2024

Date of pronouncing the order : 19.12.2024

ORDER

PER SANJAY AWASTHI, ACCOUNTANT MEMBER:

1. This is a case of delayed filing of appeal, whereby the Registry has pointed out a total delay of 130 days. The assessee has filed a petition for condoning such delay as under:

"With reference to the subject matter noted above, it humbly submitted for your kind consideration and necessary action.

That in absence of notices to be served in hard copies or manually and service of notices as well as orders are through online mode only, the Appellant living in remote area with a minimum internet and online facilities have difficulties in adhering to the assessment or appeal proceedings.

As such the Appellant could know about the Order passed by the CIT, NFAC, Delhi only in November, 2023 though the order was passed in May, 2023 as such there is delay in filing of Appeal before this Hon'ble court.

The delay may kindly be condoned for which the Appellant shall remain grateful.”

1.1 The reasons for delay have been perused. In the interest of substantive justice, the delay is condoned and this appeal is admitted for adjudication.

2. The present appeal preferred by the assessee emanates from the order of the Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi (in short 'the Ld. CIT(A)'] dated 23.05.2023 passed u/s 250 of the Income Tax Act, 1961 (hereinafter referred to as the "Act") for Assessment Year 2013-14. Through this order the action of the Ld. AO in making an addition of Rs. 77,26,870/- was confirmed. This addition itself was made on account of deposits in bank accounts, treated as unexplained.

2.1 Before the Ld. CIT(A), as per facts recorded in para 6 at page 5 of the impugned order, the matter was decided in an ex parte manner.

3. We have gone through the documents before us with the help of Ld. DR. It is seen that the assessee had not made any meaningful representation before the authorities below. It is felt that it would be appropriate to remand this matter back to the file of Ld. AO to enable the assessee to make a presentation of facts before the Ld. AO. However, the assessee would do well for availing all opportunities for presenting his case before the Ld. AO. This matter is remanded to the Ld. AO, accordingly.

4. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the court on 19.12.2024

Sd/-
[Sonjoy Sarma]
Judicial Member

Sd/-
[Sanjay Awasthi]
Accountant Member

Dated: 19.12.2024.
AK, PS

Copy of the order forwarded to:

1. Sunil Ray
2. Income Tax Officer, NFAC, Delhi
3. CIT(A)-
4. CIT-
5. CIT(DR)

//True copy//

By order

Assistant Registrar, Kolkata Benches