



**IN THE INCOME TAX APPELLATE TRIBUNAL, RAJKOT BENCH, RAJKOT
BEFORE DR. ARJUN LAL SAINI, AM.**

&

DIESH MOHAN SINHA, JM

आयकर अपील सं./ITA No. 137 /RJT/ 2024

(निर्धारण वर्ष / Assessment Year: (2014-15))

(Hybrid Hearing)

Vajshibhai Sukabhai Keshwala Plot No. 1, At. Keshav, Via Bagavdar, Gujarat - 360590	Vs.	Assessment Unit, ITO National Faceless Assessment Centre, Gujarat
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: BODPK9597N		
(Appellant)		(Respondent)

Appellant by : Shri Jagdish Trivedi, Ld. AR

Respondent by : Shri Abhimanyu Singh Yadav, Ld. Sr. DR

सुनवाई की तारीख/ **Date of Hearing** : **31 / 12 /2024**

घोषणा की तारीख/**Date of Pronouncement** : **20 /01/2025**

आदेश / O R D E R

PER DINESH MOHAN SINHA, JM:

Captioned appeal filed by the assessee is directed against the order passed by the National Faceless Appeal Centre [(in short “NFAC/Ld. CIT(A)”] vide order dated 28.12.2023, which in turn assessment order passed by Assessment Unit, Income Tax Department / Assessing Officer under section 147 r.w.s. 144 and 144B of the Income Tax Act, 1961 (in short “the Act”).

2. At the outset, that the appeal filed late by 8 days. That the assessee filed an application for condonation for delay. The reason stated in application the “sister of the consultant person Jagdish Trivedi, CA was with routine checkup



for breast cancer as well as ovary and hormonal changes in the body due to treatment of cancer, a copy of medical report produced during the course of hearing. That an affidavit of Jagdish Hematbhai Trivedi the Ld. Counsel for the assessee along with Doctor's prescription for treatment is also placed on record.

3. Ld. AR of the assessee prayed for condonation for delay in filling the appeal of the assessee be heard on merit. On the other hand, the Ld. Sr. DR has no objection to the prayer of the Ld. AR.

4. We have heard both the parties and perused the documents available on record. We note that the assessee has engaged a Ld. Counsel (AR) to file an appeal before ITAT against the order of Ld. CIT(A). however, the Ld. AR could not file in time because of medical emergency in the family of the Ld. AR an affidavit was also submitted. We find that there is a sufficient cause to condone the delay in filing of the appeal hence we are of the view that the delay must be condone and the delay is hereby condoned and the appeal is fixed for hearing.

5. Ld. AR of the assessee submitted that no notices were served on assessee, hence, there was no compliance with the notices issued by the Ld. CIT(A). Ld. AR prayed for an opportunity to submit the documents before the lower authority. Ld. Sr. DR had relied on order of Lower Authority. However, Ld. Sr. DR had not objected to prayer of the assessee.

6. We have heard both the parties and perused the material available on record. We noted that the four notices have been issued by the Ld. CIT(A) for hearings of the case. We note that the order of the CIT(A) is silent on service of notices upon the assessee. Besides the, Ld. CIT(A) disposed the appeal of the assessee by stating that appeal is not admitted because the same is not file in prescribed period, and is rejected accordingly. Since appellant failed to



established sufficient cause for condonation for delay before the Ld. CIT(A). We further observed that the assessment was framed u/s. 144 of the I. T. Act by the Ld. AO. We note that the assessee has not made the compliance with the notices for hearing issued by the Ld. AO. We note that the assessee has not gave due care and attention to the case and the assessee has a non-cooperative attitude, we direct the assessee to deposit a cost of Rs. 5,000/- to the department with DLSA (District Legal Service Authority) and deposit receipts is also to be submitted with the Registrar of this Tribunal. That the cost was levied on account of non-responsible attitude of the assessee. In interest of justice, we are of the view that an opportunity should be given to the assessee to present his case before lower authority, we set aside the order of the Ld. AO and remand the matter back to the file of the Ld. AO for fresh adjudication on merits. After giving due opportunity to the assessee and the assessee is further directed to submit all the required documents in support of the income earned during the year.

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

Order pronounced in the open court on 20-01-2025

Sd/-
(A. L. SAINI)
ACCOUNTANT MEMBER

Rajkot

दिनांक/ Date:20/01/2025

Copy of the Order forwarded to

1. The Assessee
2. The Respondent
3. The CIT(A)
4. Pr. CIT
5. DR/AR, ITAT, Rajkot
6. Guard File

Sd/-
(DINESH MOHAN SINHA)
JUDICIAL MEMBER

By Order

Assistant Registrar/Sr. PS/PS
ITAT, Rajkot