

**IN THE INCOME TAX APPELLATE TRIBUNAL, RANCHI BENCH(SMC),
RANCHI**

BEFORE SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER

ITA No. 352/Ran/2024 (Assessment Year 2015-16)

Ved Prakash Dubey, Cheshire Home, Near Gas Godown, Bariatu, Ranchi. PAN No. AEQPD 9114 G	Vs.	I.T.O., Ward 3(2), Ranchi.
Appellant/ Assessee		Respondent/ Revenue

Assessee represented by	Shri Devesh Poddar, Adv.
Department represented by	Shri Khubchand T. Pandya, Sr.DR
Date of hearing	06/01/2025
Date of pronouncement	05/02/2025

ORDER

PER: PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER:

1. This appeal preferred by the assessee emanates from the order of learned Commissioner of Income Tax, Appeal/Addl/JCIT(A), Bhubaneswar [in short, the Id. CIT(A)] dated 22/07/2024 for the Assessment Year (AY) 2015-16 as per the grounds of appeal on record.
2. In this case, the Id. CIT(A) vide order dated 22/07/2024 had dismissed the appeal of assessee in limine on the ground of limitation. There was a delay of 375 days as per Form-35 and the assessee had explained the delay in filing appeal before the Id. CIT(A) furnishing a medical certificate wherein it is stated that the assessee was suffering from Hepatitis. The Id. CIT(A) has not condoned this delay by stating that, though the assessee had submitted a medical certificate, however, it contains "many discrepancies" which suggests that the document is not authentic and has been prepared as an afterthought. However, in the entire order of Id. CIT(A), he has not brought out the reasons

of such discrepancies and what exactly were those discrepancies in the medical certificate given by the registered practitioner which is on record. That even the Id. Sr.DR for the revenue could not refute the fact that the assessee had furnished doctor's certificate wherein it has been clearly stated that the assessee was suffering from hepatitis during that time i.e. around 15/12/2017. The order of assessment was passed on 29/11/2017. The appeal before the Id. CIT(A) was to be filed on 28/12/2017 but from 15/12/2017 itself, the assessee was diagnosed with hepatitis as per the medical certificate filed. That as examined, neither the Id. CIT(A) nor the Id. Sr.DR could examine what were the discrepancies found in the medical certificate. Considering the entire facts and circumstances of the case, the delay of 375 days in filing appeal before the First Appellate Authority is hereby condoned and the matter is remanded back to the file of Id. CIT(A) for de novo adjudication as per law complying with the principles of natural justice. The assessee is also directed to file written submission and documentary evidences and represent his case on merits before the Id. CIT(A). As per above terms, the grounds of appeal stands allowed for statistical purposes.

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

Order announced in open court on 05th February, 2025.

Sd/-
(PARTHA SARATHI CHAUDHURY)
JUDICIAL MEMBER

Ranchi, Dated: 05/02/2025

**Ranjan*

Copy to:

1. Assessee
2. Revenue
3. CIT

4. DR
5. Guard File

By order

Sr. Private Secretary, ITAT, Ranchi