



IN THE INCOME TAX APPELLATE TRIBUNAL  
KOLKATA BENCHES "SMC", KOLKATA

BEFORE DR.MANISH BORAD, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.1091/KOL/2024  
Assessment Year : 2017-18

Vijay Raj Doshi, 62, Golaghata Road, Kamla Apartment, Sreebhumi, Kolkata-700048, West Bengal PAN :AFGPD1126B	<b>V/s</b>	ITO, Ward 61(1), Kolkata
Appellant		Respondent

Assessee by	:	Shri P.K. Singh, C.A.
Revenue by	:	Shri Kapil Mondal, Addl. CIT
Date of hearing	:	25.11.2024
Date of pronouncement	:	05.02.2025

**आदेश / ORDER**

**PER DR. MANISH BORAD, ACCOUNTANT MEMBER :**

The captioned appeal pertaining to Assessment Year 2017-18 at the instance of assessee is directed against the order dated 19.01.2024 passed by National Faceless Appeal Centre, Delhi u/s.250 of the Income-tax Act, 1961 (in short 'the Act') which in turn is arising out of Assessment Order dated 17.12.2019 passed u/s. 143(3) of the Act.

2. At the outset, Ld. Counsel for the assessee submitted that the appeal is time barred by 51 days before the Tribunal. He referred to the condonation petition filed by the assessee and submitted that the assessee is an illiterate. The assessee entrusted the work to Income Tax Practitioner who created email id for receiving the notices from the ITBA portal.



However, there was rivalry between the partners and the Income-tax Practitioner was denied access to computer. In the meantime, proceedings were initiated and *ex parte* order came to be passed against the assessee. Therefore, the assessee could not represent his case before the ld.CIT(A). In the backdrop of these facts, the Ld. Counsel for the assessee prayed for condoning the delay and assessee may be given an opportunity to represent his case before the ld.CIT(A) by remanding the matter to the file of ld.CIT(A) for *denovo* adjudication.

3. I have carefully gone through the averments made in the condonation petition and find that there was 'reasonable cause' which prevented the assessee in filing the appeal within the stipulated time. Therefore, the delay of 51 days in preferring the appeal before the Tribunal is condoned by virtue of decision of Hon'ble Supreme Court in the case of *Collector Land Acquisition Vs. MST Katiji (1987) 167 ITR 471 SC*.

4. Considering the totality of the facts of the case and the submissions made by the ld. Counsel for the assessee and there being no objection for remanding the issue to the file of ld.CIT(A) for *denovo* adjudication, I deem it proper to give an opportunity to the assessee. In view thereof, without dwelling into merits of the issue, the issue on merits is being remitted to the file of ld.CIT(A). Assessee is directed to provide proper email id to the department for receiving the hearing notices from the ITBA portal. Assessee is also directed to remain vigilant and not to take adjournment unless otherwise required for reasonable cause, failing which the ld.CIT(A) shall be free to proceed in accordance with law. Finding of the ld.CIT(A) is set



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aside and effective ground of appeal raised by the assessee is allowed for statistical purposes.

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

Order pronounced on this 05<sup>th</sup> day of February, 2025.

Sd/-  
**(MANISH BORAD)**  
**ACCOUNTANT MEMBER**

पुणे/Pune; दिनांक / Dated : 05<sup>th</sup> February, 2025  
*Satish*

**आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT concerned.
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, “(SMC)” बेंच, Kolkata/ DR, ITAT, “(SMC)” Bench, Kolkata.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Assistant Registrar,  
ITAT, Kolkata