

**IN THE INCOME TAX APPELLATE TRIBUNAL
'A' BENCH: BANGALORE**

**BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER AND
SHRI PRAKASH CHAND YADAV, JUDICIAL MEMBER**

ITA Nos. 2421, 2482 & 2483/Bang/2024

Assessment Years: 2015-16

Ittangur Chandrashekar Sharada, No.24, Maruthi Nagar, Bagalur Road, Sarjapur, Bengaluru – 562 125. PAN – FKNPS 9638 Q	Vs.	The Income Tax Officer, Ward – 4(3)(3), Bangalore.
APPELLANT		RESPONDENT

Assessee by	:	Ms. Anuska K.S, Advocate
Revenue by	:	Smt. Neha Sahya, JCIT (DR)

Date of hearing	:	30.01.2025
Date of Pronouncement	:	11.02.2025

ORDER

PER BENCH:

These appeals filed by the assessee are against the order passed by the NFAC, Delhi dated 28/08/2024 for the assessment year 2015-16.

ITA No. 2421/Bang/2024 for the Asst. Year 2015-16

2. This appeal has been preferred by the assessee against the order dated 14/11/2024 passed by the Commissioner of Income Tax (Appeals) [CIT(A)], National Faceless Appeal Centre (NFAC), Delhi, under Section 250 of the Income Tax Act, 1961, in relation to the assessment order

passed under Section 147 read with Sections 144 and 144B of the Income Tax Act, 1961, for the Assessment Year 2015-16.

3. The assessment order dated 18/03/2023 was passed by the Assessing Officer (AO) under Section 147 r.w.s. 144 & 144B, assessing the total income of the assessee at Rs. 61,42,000/- by making additions under Section 69A as unexplained money.

4. The assessee filed an appeal before the Id. CIT(A), which was delayed by 96 days beyond the prescribed time limit under section 249(2) of the Income Tax Act, 1961. The assessee before the Id. CIT-A explained the delay by contending that she is a housewife and was not regularly operating her email account, which resulted in the delayed notice of the assessment order and subsequent appeal. Upon becoming aware of the assessment proceedings and demand notice, the assessee approached her tax consultant and prepared the necessary documents for appeal. The delay in filing the appeal was not intentional, wilful, or deliberate but due to genuine and bona fide reasons beyond her control. However, the Id. CIT-A dismissed the appeal in limine, holding that the assessee failed to establish sufficient cause for the delay.

5. Being aggrieved by the order of the learned CIT-A, the assessee is in appeal before us.

6. The Id. authorized representative (AR) reiterated the arguments previously made before the Id. Commissioner of Income Tax (Appeals) and additionally agreed to comply with the proceedings before the Id.

CIT(A). Therefore, the Id. AR requested that the issue be sent back to the Id. CIT(A) for a fresh decision based on legal provisions.

7. On the other hand, the Id. departmental representative (DR) did not raise any major objections to referring the matter back to the Id. CIT-A for a fresh decision as per legal requirements.

8. We have heard the rival contentions of both the parties and perused the materials available on record. The Hon'ble Supreme Court in the case of Collector, Land Acquisition vs. Mst. Katiji & Ors. [(1987) 167 ITR 471 (SC)] has held that when substantial justice and technical considerations are pitted against each other, the cause of substantial justice deserves to be preferred. The principle of natural justice demands that an opportunity should be granted to the assessee to present her case, particularly when the delay is not intentional and the assessee has presented a reasonable cause. It is a settled legal position that substantive rights should not be defeated on technical grounds, and a liberal approach should be adopted in cases of condonation of delay where a genuine cause exists.

8.1 In light of the principles of natural justice and judicial precedents, we hold that the delay of 96 days in filing the appeal before the learned CIT(A) deserves to be condoned. Accordingly, the order of the learned CIT(A) dismissing the appeal in limine is set aside, and the matter is restored to the file of the learned CIT(A) for fresh adjudication on merits in accordance with the law. The learned CIT(A) is directed to provide an adequate opportunity of hearing to the assessee before deciding the appeal on merits. It is also directed to the assessee to make necessary

compliance during the appellate proceedings and should not seek any adjournment without just cause. Hence, the delay in filing the appeal before CIT(A) is condoned. The matter is remanded to CIT(A) for fresh adjudication on merits. Thus, the ground of appeal is allowed for statistical purposes.

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

Coming to ITA Nos. 2482-2483/Bang/2024 for the AY 2015-16

10. Since the main issue in ITA No. 2421/Bang/2024 has been sent back to the learned CIT-A for reconsideration in accordance with the law, we are also inclined to refer the issues in the present appeals to the learned CIT-A for fresh adjudication as per legal provisions. Therefore, the assessee's grounds of appeal are allowed for statistical purposes.

11. As a result, both appeals of the assessee are allowed for statistical purposes.

12. In conclusion, all three appeals of the assessee are allowed for statistical purposes.

Order pronounced in court on 11th day of February, 2025

Sd/-

(PRAKASH CHAND YADAV)

Judicial Member

Bangalore

Dated, 11th February, 2025

/ vms /

Sd/-

(WASEEM AHMED)

Accountant Member

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The CIT(A)
5. The DR, ITAT, Bangalore.
6. Guard file

By order

Asst. Registrar, ITAT, Bangalore