

IN THE INCOME TAX APPELLATE TRIBUNAL PATNA BENCH, PATNA

**BEFORE SHRI RAJESH KUMAR, AM
AND
SHRI PRADIP KUMAR CHOUBEY, JM**

**ITA No. 487/PAT/2024
(Assessment Year:2017-18)**

Shri Anitha Kumari Mehta
AT-Amwan, Bodh Gaya, Gaya,
Gaya, Bihar-824321

(Appellant)

Vs.

DC/AC, Circle, Gaya
Gaya, Gaya, Bihar,

(Respondent)

PAN No. BABPM5724P

Assessee by : Shri Alok Kumar, AR
Revenue by : Shri Rinku Singh, DR

Date of hearing: 02.03.2025
Date of pronouncement : 12.03.2025

ORDER

Per Rajesh Kumar, AM:

This is an appeal preferred by the assessee against the order of the National Faceless Appeal Centre, Delhi (hereinafter referred to as the "Ld. CIT(A)") dated 15.02.2024 for the AY 2017-18.

02. At the outset, we observed on the basis of record before us that the appeal filed by the assessee is barred by limitation by 99 days for which the condonation petition was filed along with the affidavit, wherein it is stated that due to some medical exigency the assessee was unwell and could not file the appeal within the time limit prescribed under the Act. The Id. DR on the other hand submitted that the assessee has not properly explained the delay in filing the appeal.



03. After hearing the rival contentions and perusing the materials available on record and the affidavit filed, we find that the delay is for the reasons which are beyond the control of the assessee as the assessee has been seriously unwell and could not file the appeal within the time limit. In our opinion, the reasons cited by the assessee are genuine and bonafide and accordingly, the delay is condoned by admitting the appeal for adjudication.
04. It was brought to our notice by the Id. Counsel for the assessee that in the appellate proceedings, the assessee could not attend the proceedings despite opportunities granted by the Id. CIT (A) as the notices issued were served upon the assessee but due to the illness same could not be replied/complied before the Id. CIT (A). Similarly, on page no.2 para 3, the Id. AO observed that the assessee has failed to furnish the cash book, bills, vouchers and sales and purchases stock register, bills and vouchers of expenses, during the assessment proceeding along with the confirmation of the creditors, etc. We note that the issue in the instant year is of cash deposit into the bank account. We note that the assessee is a dealer of petrol and diesel and is running a petrol pump in the name of Hamara Petrol Pump, Bodhgaya, Amwan, Bodhgaya. We are of the view that the ends of justice could be made if the assessee is given one more opportunity to present her case on merit before the Id. Assessing Officer. Accordingly, we restore the appeal of the Id. AO with a direction to decide the same after affording reasonable opportunity of hearing to the assessee. Similarly, we direct the assessee to comply with the directions/ questionnaires which may be issued by the Id. AO during the assessment proceeding. Consequently, the appeal of the assessee is allowed for statistical purposes.



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

Order pronounced in the open court on 12.03.2025.

Sd/-
(PRADIP KUMAR CHOUBEY)
(JUDICIAL MEMBER)

Sd/-
(RAJESH KUMAR)
(ACCOUNTANT MEMBER)

Kolkata, Dated: 12.03.2025

Sudip Sarkar, Sr.PS

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. CIT
4. DR, ITAT,
5. Guard file.

BY ORDER,

True Copy//

Sr. Private Secretary/ Asst. Registrar
Income Tax Appellate Tribunal, Patna